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UNITED STATES TARIFF COMMISSION

# UNITED STATES IMPORT DUTIES (1952)

*Including*

*Special and Administrative Provisions of the Tariff Act, as Amended*

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**Miscellaneous Series** **TC 1.10:Im7/4/952**

UNITED STATES TARIFF COMMISSION

# UNITED STATES IMPORT DUTIES (1952)

## Schedules of Articles Subject to Duty and of Articles Free of Duty As of July 1, 1952, and Special and Administrative Provisions of the Tariff Act, as Amended As of July 1, 1952

**Miscellaneous Series** **TC 1.10:Im7/4/952**

UNITED STATES
GOVERNMENT PRINTING OFFICE
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# UNITED STATES TARIFF COMMISSION

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# UNITED STATES IMPORT DUTIES (1952)

## INTRODUCTION

The Tariff Act of 1930, which became effective on June 18, 1930, is the latest general tariff revision by the United States Congress. In that act the positive rates of duty are set forth in Title I (Dutiable List), articles exempt from duty are listed in Title II (Free List), and the special and administrative provisions are contained in Titles III and IV, respectively. Since 1930, a number of articles in the dutiable and the free lists of the act have been made subject to import taxes in addition to the other duties, if any, specified in the tariff act. These taxes, originally imposed by various revenue acts, are now incorporated in the Internal Revenue Code, but are required by law to be treated for virtually all purposes as ordinary customs duties.

Many of the rates specified in the Tariff Act of 1930 and many of the import-tax rates subsequently imposed have been changed by Presidential proclamations and a few by direct congressional amendments. Changes by the former method were made either under section 336 of the tariff act (the so-called flexible-tariff provision), or in pursuance of reciprocal trade agreements entered into under the Trade Agreements Act enacted on June 12, 1934, and thereafter amended at various times. These changes in duties are reflected in Section I of this document, which represents a restatement of the dutiable and the free lists of the tariff act showing rates of ordinary customs duties (including free rates and import-tax rates)

in tabular schedule form. Section I also contains information as to special and additional duties and special exemptions which are provided for elsewhere than in the dutiable or free lists of the tariff act.

The primary purpose of this publication is to provide an up-to-date presentation of the United States tariff in a form which will enable the general user to ascertain current import-duty rates with the least possible difficulty. To this end, the commodity descriptions in each tariff paragraph and import-tax section have been arranged in alphabetical order to the fullest extent practicable, unnecessary words and phrases have been omitted, and other changes have been made from the original text.

The presentation of the schedules in the form in which they appear in Section I of this publication required the exercise of some judgment of an interpretative nature. Every care has been taken to make this presentation accurate, and it is believed to be accurate, but it must be recognized that in the final analysis the resolution of any dispute as to the proper classification and rate of duty for particular articles must be based on the original documents on which Section I of this publication is based: the acts of Congress and Presidential proclamations made in pursuance of congressional authority.

Because the statutory classification descriptions of products subject to import tax are usually unlike the tariff-act classification descriptions, and in some cases provide for products covered by many tariff-act provisions, it has not been considered feasible

to incorporate such import-tax rates in the regular tariff schedule. However, an effort has been made to footnote the more important products which are subject to such taxes with a cross reference to the page on which the pertinent tax rate or rates are shown. This document is accordingly not complete in this respect, and the absence of a footnote for a particular product does not necessarily mean that the product is exempt from import tax.

The special and administrative provisions of the tariff act, as amended up to the date of this publication, are set forth in Section II of this publication. This restatement includes all the amendments made by the Customs Administrative Act of 1938 and other congressional enactments.

## ABBREVIATIONS

The following abbreviations and words are used with the meanings respectively indicated below, unless a different meaning is clearly shown by the context:

ad val. -- ad valorem
BCL ------ Bureau of Customs circular letter
bu. ------ bushel
cu. ------ cubic
doz. ----- dozen
entered -- entered, or withdrawn from warehouse, for consumption
ft. ------ foot or feet
gal. ----- gallon
in. ------ inch or inches
IRC ------ Internal Revenue Code
lb. ------ pound or pounds
nspf ----- not specially provided for
oz. ------ ounce or ounces
p. ------- page
par. ----- paragraph
sec. ----- section
sq. ------ square
TD ------- Treasury Decision
ton ------ 2240 pounds
USC ------ United States Code (1946 edition)
wt. ------ weight
yd. ------ yard

Section I

# UNITED STATES TARIFF AND IMPORT-TAX SCHEDULES

as of July 1, 1952

The following schedules show the rates of duty (including free rates and import-tax rates) which apply to products of all foreign countries, except the Philippine Republic. Information regarding the tariff treatment of imports from the Philippine Republic begins on page 271.

"Full rate" column: Except in a very few specially identified instances, the rates shown in this column are those specified in the Tariff Act of 1930 or the Internal Revenue Code, as amended, unless identified by an asterisk (*), in which case the rate is one established pursuant to section 336 of the Tariff Act of 1930. The full rates apply to products of the following countries or areas, whether imported directly or indirectly therefrom, as a result of actions taken by the President under section 5 of the Trade Agreements Extension Act of 1951, notifications of which were published in the Treasury Decisions respectively indicated.

| Country or area | Treasury Decision |
|---|---|
| Albania | 52788 |
| Bulgaria | 52828 |
| China (any part of which may be under Communist domination or control) | 52788 |
| Czechoslovakia | 52837 |
| Estonia | 52788 |
| Germany: | |
| The Soviet zone and the Soviet sector of Berlin | 52788 |
| Areas under Polish domination or control | 52877 |
| Hungary | 53012 |
| Indochina (any part of Cambodia, Laos, or Vietnam which may be under Communist domination or control) | 52788 |
| Korea (any part which may be under Communist domination or control) | 52788 |
| Kurile Islands | 52788 |
| Latvia | 52788 |
| Lithuania | 52788 |
| Outer Mongolia | 52788 |
| Poland | 52877 |
| Rumania | 52788 |
| Southern Sakhalin | 52788 |
| Tanna Tuva | 52788 |
| Tibet | 53024 |
| Union of Soviet Socialist Republics | 52877 |

If a product of any foreign country or area not named or described in the preceding paragraph, except the Philippine Republic, is classifiable under a description for which no rate is specified in the "Reduced rate" column, such product also is subject to the rate of duty specified for its description in the "Full rate" column.

"Reduced rate" column: The rates in this column are the reduced rates established pursuant to trade agreements entered into under section 350 of the Tariff Act of 1930, as amended. They apply to products of any foreign country or area, except the Philippine Republic, which is not named or described in the above list.

SECTION I
TITLE I - DUTIABLE LIST
SCHEDULE 1. - CHEMICALS, OILS, AND PAINTS

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1 | Acetic acid containing by weight of acetic acid -- | | |
| | Not over 65% ..... | 1-3/8¢ per lb. | ½¢ per lb. |
| | Over 65% ..... | 2¢ per lb. | 5/8¢ per lb. |
| | Acetic anhydride ..... | 3½¢ per lb. | 1-3/4¢ per lb. |
| | Arsenic acid ..... | 3¢ per lb. | |
| | Boric acid ..... | 1¢ per lb. | ½¢ per lb. |
| | Carbon dioxide weighing with immediate containers and carton not over 1 pound per carton ..... | 1¢ per lb. on contents, immediate containers, and carton | |
| | Chloroacetic acid ..... | 5¢ per lb. | 1¼¢ per lb. |
| | Citric acid ..... | 17¢ per lb. | 8½¢ per lb. |
| | Formic acid ..... | 3¢ per lb. | 2.4¢ per lb. |
| | Gallic acid ..... | 6¢ per lb. | |
| | Lactic acid containing by weight of lactic acid -- | | |
| | Under 30% ..... | 2¢ per lb. | 1¢ per lb. |
| | 30% or more but under 55% ..... | 4¢ per lb. | 2¢ per lb. |
| | 55% or more ..... | 9¢ per lb. | 4½¢ per lb. |
| | Provided, That any lactic-acid anhydride present shall be determined as lactic acid and included as such: And provided further, That the duty on lactic acid shall not be less than ..... | 25% ad val. | 12½% ad val. |
| | Oleic acid or red oil ..... | 20% ad val.1/ | 10% ad val.1/ |
| | Oxalic acid ..... | 6¢ per lb. | 4.8¢ per lb. |
| | Phosphoric acid ..... | 2¢ per lb. | 1¢ per lb. |
| | Pyrogallic acid ..... | 12¢ per lb. | |
| | Tannic acid, tannin, and extracts of nutgalls, containing by weight of tannic acid -- | | |
| | Under 50% ..... | 5¢ per lb. | 2½¢ per lb. |
| | 50% or more and not medicinal ..... | 11¢ per lb. | 5½¢ per lb. |
| | 50% or more and medicinal ..... | 18¢ per lb. | 9¢ per lb. |
| | Tartaric acid ..... | 8¢ per lb. | 6¢ per lb. |
| | Acids and acid anhydrides nspf: | | |
| | Barbituric acids ..... | 25% ad val. | |
| | Naphthenic acids ..... | 25% ad val.2/ | 6¼% ad val.2/ |
| | Other ..... | 25% ad val.3/ | 12½% ad val.3/ |

1/ See page 252 for import-tax status.
2/ See page 255 for import-tax status.
3/ See pages 252 and 252 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 2 | Acetaldehyde, aldehyde ammonia, aldol or acetaldol, butyraldehyde, crotonaldehyde, paracetaldehyde;<br>allyl alcohol, crotonyl alcohol, vinyl alcohol, and all other olefin or unsaturated alcohols;<br>butylene chlorohydrin, ethylene chlorohydrin, propylene chlorohydrin;<br>butylene dichloride, ethylene dichloride, propylene dichloride;<br>butylene oxide, ethylene oxide, propylene oxide;<br>butylene glycol, ethylene glycol, propylene glycol, and all other glycols or dihydric alcohols;<br>monoethanolamine, diethanolamine, triethanolamine, ethylene diamine, and all other hydroxy alkyl amines and alkylene diamines;<br>homologues and polymers of all the foregoing;<br>esters, ethers, nitrogenous compounds, and salts of any of the foregoing, whether polymerized or unpolymerized; and<br>mixtures in chief value of any one or more of the foregoing;<br>all the foregoing nspf: | | |
| | Vinyl acetate, polymerized or unpolymerized, and synthetic resins made in chief value therefrom ... | 6¢ per lb. and 30% ad val. | 1½¢ per lb. and 7½% ad val. |
| | Other ..... | 6¢ per lb. and 30% ad val. | 3¢ per lb. and 15% ad val. |
| 3 | Acetone and ethyl methyl ketone and their homologues, and acetone oil .... | 20% ad val. | 10% ad val. |
| 4 | Amyl, butyl, hexyl, and propyl alcohols, whether primary, secondary, or tertiary; fusel oil; and mixtures in chief value of one or more of the foregoing | 6¢ per lb. | 3¢ per lb. |
| | Ethyl alcohol for nonbeverage purposes . | 15¢ per gal. | 7½¢ per gal. |
| | Methyl or wood alcohol (or methanol) ... | 18¢ per gal. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 5 | Chemical compounds, elements, and salts, medicinal preparations, and combinations and mixtures of any of the foregoing; all the foregoing obtained naturally or artificially and nspf: | | |
| | Ajinomoto and other monosodium glutamate preparations ..... | 25% ad val. | |
| | Ammonium silicofluoride ..... | 25% ad val. | 10% ad val. |
| | Haarlem oil ..... | 25% ad val. | 7½% ad val. |
| | Products chiefly used as assistants in preparing or finishing textiles (except any such products which are salts of sulphated fatty acids, sulphated fatty acids, or sulphated fatty alcohols) ..... | 25% ad val. | |
| | Other ..... | 25% ad val. 1/ | 12½% ad val. 1/ |
| | If products of Cuba which are medicinal preparations of animal origin ..... | | 10% ad val. |
| 6 | Alum cake or aluminous cake containing -- | | |
| | Not over 15% of alumina and more iron than the equivalent of 0.1% of ferric oxide ..... | 0.2¢ per lb. | |
| | Over 15% of alumina or not more iron than the equivalent of 0.1% of ferric oxide ..... | 3/8¢ per lb. | |
| | Aluminum hydroxide or refined bauxite .. | ½¢ per lb. | ¼¢ per lb. |
| | Aluminum salts and compounds nspf ..... | 25% ad val. | 12½% ad val. |
| | Aluminum sulphate containing -- | | |
| | Not over 15% of alumina and more iron than the equivalent of 0.1% of ferric oxide ..... | 0.2¢ per lb. | 0.1¢ per lb. |
| | Over 15% of alumina or not more iron than the equivalent of 0.1% of ferric oxide ..... | 3/8¢ per lb. | 0.1¢ per lb. |
| | Ammonium aluminum sulphate or ammonia alum ..... | 3/4¢ per lb. | 3/8¢ per lb. |
| | Potassium aluminum sulphate or potash alum ..... | 3/4¢ per lb. | |
| 7 | Ammonium carbonate and bicarbonate ..... | 2¢ per lb. | ½¢ per lb. |
| | Ammonium chloride ..... | 1¼¢ per lb. | 5/8¢ per lb. |
| | Ammonium nitrate ..... | 1¢ per lb. | ½¢ per lb. |
| | Ammonium perchlorate ..... | 1½¢ per lb. | 3/4¢ per lb. |
| | Ammonium phosphate ..... | 1½¢ per lb. | 3/4¢ per lb. |
| | Liquid anhydrous ammonia ..... | 2½¢ per lb. | 1¼¢ per lb. |

1/ See pages 252 and 253 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 8 | Antimony compounds and salts, nspf ..... | 1¢ per lb. and 25% ad val. | |
| | Antimony oxide ..... | 2¢ per lb. | 1¢ per lb. |
| | Antimony sulphides nspf ..... | 1¢ per lb. and 25% ad val. | ½¢ per lb. and 12½% ad val. |
| | Tartar emetic or potassium-antimony tartrate ..... | 6¢ per lb. | |
| 9 | Argols, tartar, and wine lees, containing 90% or more of potassium bitartrate .. | 5¢ per lb. | 2½¢ per lb. |
| | Cream of tartar ..... | 5¢ per lb. | 3-3/4¢ per lb. |
| | Rochelle salts or potassium-sodium tartrate ..... | 5¢ per lb. | |
| 10 | Balsams, natural and uncompounded and not containing alcohol: | | |
| | Copaiba ..... | 10% ad val. | 5% ad val. |
| | Fir or Canada ..... | 10% ad val. | 2½% ad val. |
| | Peru ..... | 10% ad val. | 2½% ad val. |
| | Styrax ..... | 10% ad val. | 5% ad val. |
| | Tolu ..... | 10% ad val. | |
| | Other ..... | 10% ad val. | 2½% ad val. |
| 11 | Amber and amberoid unmanufactured, nspf | 50¢ per lb. | |
| | Arabic or senegal gum ..... | ½¢ per lb. | |
| | Synthetic gums and resins nspf: | | |
| | Synthetic resins made in chief value from vinyl acetate ..... | 4¢ per lb. and 30% ad val. | 1½¢ per lb. and 7½% ad val. |
| | Other ..... | 4¢ per lb. and 30% ad val. | |
| 12 | Barium carbonate, precipitated ..... | 1½¢ per lb. | 1.2¢ per lb. |
| | Barium chloride ..... | 2¢ per lb. | 1.6¢ per lb. |
| | Barium dioxide ..... | 6¢ per lb. | 4.8¢ per lb. |
| | Barium hydroxide ..... | 1¼¢ per lb. | |
| | Barium nitrate ..... | 2¢ per lb. | 1¢ per lb. |
| | Barium oxide ..... | 2½¢ per lb. | 2¢ per lb. |
| 13 | Blackings, creams, liquids, and powders for cleaning or polishing, nspf, and not containing alcohol ..... | 25% ad val. | 7½% ad val. |
| 14 | Bleaching powder or chlorinated lime ... | 0.3¢ per lb. | |
| 15 | Caffeine ..... | $1.25 per lb. | 60¢ per lb. |
| | Caffeine citrate ..... | 75¢ per lb. | 50¢ per lb. |
| | Compounds of caffeine ..... | 25% ad val. | 17% ad val. |
| | Theobromine ..... | 75¢ per lb. | 32½¢ per lb. |
| 16 | Calcium acetate, crude ..... | 1¢ per lb. | ¼¢ per lb. |
| | Calcium carbide ..... | 1¢ per lb. | ½¢ per lb. |
| | Calcium oxalate ..... | 4¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 17 | Calomel, corrosive sublimate, and other mercurial preparations ..... | 22¢ per lb. and 25% ad val. | 22¢ per lb. and 15% ad val. |
| 18 | Carbon tetrachloride ..... | 1¢ per lb. | |
| | Chloroform ..... | 4¢ per lb. | |
| | Tetrachloroethane ..... | 30% ad val. | 15% ad val. |
| | Trichloroethylene ..... | 30% ad val. | 7½% ad val. |
| 19 | Casein or lactarene and mixtures of which casein or lactarene is the component material of chief value, nspf . | 5½¢ per lb. | 2-3/4¢ per lb. |
| | If products of Cuba ..... | ..... | 2.2¢ per lb. |
| 20 | Chalk or Paris white or whiting: | | |
| | Bolted, dry, or ground ..... | 0.4¢ per lb. | 0.1¢ per lb. |
| | Ground in oil (putty) ..... | 3/4¢ per lb. | ¼¢ per lb. |
| | Precipitated ..... | 25% ad val. | 10% ad val. |
| | Put up in the form of blocks, cubes, disks, or sticks, or otherwise, including billiard, red, and tailors' chalk, and manufactures of chalk nspf ..... | 25% ad val. | 12½% ad val. |
| 21 | Chemical compounds, mixtures, and salts, of which gold, platinum, rhodium, or silver constitutes the element of chief value ..... | 25% ad val. | 12½% ad val. |
| 22 | Chemical compounds, mixtures, and salts of bismuth ..... | 35% ad val. | |
| 23 | Chemicals, drugs, medicinal and similar substances, whether dutiable or free, when imported in ampoules, capsules, jubes, lozenges, pills, tablets, troches, or similar forms, including powders put up in medicinal doses, shall be dutiable at not less than the following rates respectively: | | |
| | Haarlem oil ..... | 25% ad val. | 7½% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | If products of Cuba which are medicinal substances of animal origin ..... | ..... | 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 24 | All the following, when containing alcohol:<br>Animal greases and oils,<br>chemical elements and chemical compounds, mixtures, preparations, and salts,<br>distilled or essential oils,<br>esters and ethers,<br>expressed or extracted oils,<br>combinations of any of the foregoing,<br>articles consisting of mineral or vegetable objects immersed or placed in, or saturated with, alcohol, and<br>alcoholic compounds nspf;<br>all the foregoing (not including medicinals, perfumery, or spirit varnishes), containing of alcohol—<br>Not over 20%: | | |
| | Brewers' yeast ..... | 20¢ per lb. and 25% ad val. | 20¢ per lb. and 12½% ad val. |
| | Other ..... | 20¢ per lb. and 25% ad val. | |
| | Over 20% but not over 50% .... | 40¢ per lb. and 25% ad val. | |
| | Over 50% ..... | 80¢ per lb. and 25% ad val. | |
| | Extracts (not including flavoring extracts) and their combinations, containing of alcohol --<br>Not over 20% ..... | 20¢ per lb. and 25% ad val. | 20¢ per lb. and 12½% ad val. |
| | Over 20% but not over 50% .... | 40¢ per lb. and 25% ad val. | 40¢ per lb. and 12½% ad val. |
| | Over 50% ..... | 80¢ per lb. and 25% ad val. | 80¢ per lb. and 12½% ad val. |
| | Flavoring extracts, and natural or synthetic fruit essences, esters, flavors, and oils; all the foregoing and their combinations, containing of alcohol --<br>Not over 20% ..... | 20¢ per lb. and 25% ad val. | 15¢ per lb. and 9% ad val. |
| | If products of Cuba and valued under 55-5/9¢ per pound ..... | ..... | 12¢ per lb. and 14.4% ad val. |
| | Over 20% but not over 50% .... | 40¢ per lb. and 25% ad val. | 30¢ per lb. and 9% ad val. |
| | If products of Cuba and valued under $1.11-1/9 per pound ..... | ..... | 24¢ per lb. and 14.4% ad val. |
| | Over 50% ..... | 80¢ per lb. and 25% ad val. | 60¢ per lb. and 9% ad val. |
| | If products of Cuba and valued under $2.22-2/9 per pound ..... | ..... | 48¢ per lb. and 14.4% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 24 (con.) | All the following, etc. (con.): Medicinal compounds, mixtures, preparations, and salts, containing of alcohol -- | | |
| | Not over 20% ..... | 20¢ per lb. and 25% ad val. | 20¢ per lb. and 12½% ad val. |
| | Over 20% but not over 50% .... | 40¢ per lb. and 25% ad val. | 40¢ per lb. and 12½% ad val. |
| | Over 50% ..... | 80¢ per lb. and 25% ad val. | 80¢ per lb. and 12½% ad val. |
| 25 | Chicle, refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing ..... | 5¢ per lb. | |
| 26 | Chloral hydrate ..... | 35% ad val. | 17½% ad val. |
| | Diethylbarbituric acid and compounds and salts thereof ..... | $2.50 per lb. | |
| | Ethyl-hydrocupreine and compounds and salts thereof ..... | 20¢ per oz. | |
| | Glycerophosphoric acid and compounds and salts thereof ..... | 35% ad val. | 17½% ad val. |
| | Terpin hydrate ..... | 35% ad val. | |
| | Thymol ..... | 35% ad val. | 17½% ad val. |
| 27(a)(1)(5) | Acetanilide not suitable for medicinal use, | | |
| | alphanaphthol, | | |
| | aminobenzoic acid, | | |
| | aminonaphthol, | | |
| | aminophenetole, | | |
| | aminophenol, | | |
| | aminoanthraquinone, | | |
| | aminosalicylic acid, | | |
| | aniline oil, | | |
| | aniline salt, | | |
| | anthraquinone, | | |
| | arsanilic acid, | | |
| | benzal chloride, | | |
| | benzaldehyde not suitable for medicinal use, | | |
| | benzanthrone, | | |
| | benzidine, | | |
| | benzidine sulfate, | | |
| | benzoic acid not suitable for medicinal use, | | |
| | benzoquinone, | | |
| | benzoyl chloride, | | |
| | benzyl chloride, | | |
| | benzylethylaniline, | | |
| | beta-naphthol not suitable for medicinal use, | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 27(a) (1)(5) (con.) | Acetanilide etc. (con.):<br>bromobenzene,<br>carbazole having a purity of 65% or more,<br>chlorobenzene,<br>chlorophthalic acid,<br>cinnamic acid<br>cumidine,<br>dehydrothiotoluidine,<br>diaminostilbene,<br>dianisidine,<br>dichlorophthalic acid,<br>dihydroxynaphthalene,<br>dimethylaminophenol,<br>dimethyl aniline,<br>dimethylphenylbenzylammonium hydroxide,<br>dimethylphenylenediamine,<br>dinitrobenzene,<br>dinitrochlorobenzene,<br>dinitronaphthalene,<br>dinitrophenol,<br>dinitrotoluene,<br>diphenylamine,<br>hydroxyphenylarsinic acid,<br>metanilic acid,<br>methylanthraquinone,<br>naphthylamine,<br>naphthylenediamine,<br>nitroaniline,<br>nitroanthraquinone,<br>nitrobenzaldehyde,<br>nitrobenzene,<br>nitronaphthalene,<br>nitrophenol,<br>nitrophenylenediamine,<br>nitrosodimethylaniline,<br>nitrotoluene,<br>nitrotoluylenediamine,<br>phenylenediamine,<br>phenylglycine,<br>phenylglycineortho-carboxylic acid,<br>phenylhydrazine,<br>phenylnaphthylamine,<br>phthalic acid,<br>phthalimide,<br>quinaldine,<br>quinoline,<br>resorcinol not suitable for medicinal use,<br>salicylic acid and its salts, not suitable for medicinal use,<br>sulfanilic acid, | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 27(a)(1)(5)(con.) | Acetanilide etc. (con.) tetrachlorophthalic acid, tetramethyldiaminobenzophenone, tetramethyldiaminodiphenylmethane, thiocarbanilide, thiosalicylic acid, tolidine, toluene sulfochloride, toluene sulfonamide, toluidine, tolylenediamine, tribromophenol, and xylidine; all the foregoing, whether obtained, derived, or manufactured from coal tar or other source ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 25% ad val. |
| | Anthracene having a purity of 30% or more, whether obtained, derived, or manufactured from coal tar or other source ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 20% ad val. |
| | Naphthalene which, after the removal of all water, has a solidifying point of 79 degrees centigrade or over, whether obtained, derived, or manufactured from coal tar or other source ..... | 7¢ per lb. and 40% ad val. | 1-3/4¢ per lb. and 10% ad val. |
| | Phthalic anhydride, whether obtained, derived, or manufactured from coal tar or other source ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 20% ad val. |
| (2)(5) | Distillates (except those provided for in subparagraph (b)) of blast-furnace tar, coal tar, oil-gas tar, or water-gas tar, which on being subjected to distillation yield in the portion distilling below 190 degrees centigrade a quantity of tar acids equal to or more than 5% of the original distillate, or which on being subjected to distillation yield in the portion distilling below 215 degrees centigrade a quantity of tar acids equal to or more than 75% of the original distillate: | | |
| | Metacresol, orthocresol, and paracresol, all the foregoing having a purity of 75% or more but under 90%, and metaparacresol having a purity of 75% or more ..... | 7¢ per lb. and 40% ad val. | 1-3/4¢ per lb. and 10% ad val. |
| | Other ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 27(a)<br>(3)(5) | Products, by whatever name known, which are similar to any of the products provided for in this paragraph or in paragraph 1651, and which are obtained, derived, or manufactured in whole or in part from any product provided for in either of said paragraphs: | | |
| | Azo salts, fast color bases, fast color salts, and Naphthol AS and its derivatives ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 20% ad val. |
| | Products chiefly used as assistants in preparing or finishing textiles | 7¢ per lb. and 40% ad val. | |
| | Other ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 25% ad val. |
| (4)(5) | Mixtures, including solutions, consisting in whole or in part of any of the foregoing products provided for in this paragraph (except sheep dip and medicinal soaps): | | |
| | Products chiefly used as assistants in preparing or finishing textiles | 7¢ per lb. and 40% ad val. | |
| | Other ..... | 7¢ per lb. and 40% ad val. | 3½¢ per lb. and 25% ad val. |
| (5) | All the foregoing products are provided for in this paragraph only if they are not colors, color acids, color bases, color lakes, dyes, explosives, indoxyl, indoxyl compounds, ink powders, leuco-compounds, medicinals, photographic chemicals, stains, synthetic aromatic or odoriferous chemicals, synthetic resinlike products, or synthetic tanning materials, and nspf in paragraph 28 or 1651. | | |
| (b) | Carbolic acid which on being subjected to distillation yields in the portion distilling below 190 degrees centigrade a quantity of tar acids equal to or more than 5% of the original distillate ..... | 3½¢ per lb. and 20% ad val. | |
| | Cresylic acid which on being subjected to distillation yields in the portion distilling below 215 degrees centigrade a quantity of tar acids equal to or more than 75% of the original distillate ..... | 3½¢ per lb. and 20% ad val. | 1-3/4¢ per lb. and 10% ad val. |
| | Metacresol, orthocresol, and paracresol, all the foregoing having a purity of 90% or more ..... | 3½¢ per lb. and 20% ad val. | 1-3/4¢ per lb. and 10% ad val. |
| | Phenol ..... | 3½¢ per lb. and 20% ad val. | |
| | Any mixture of any of the foregoing products with any of the products provided for in paragraph 1651 ..... | 3½¢ per lb. and 20% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 27(c) | The ad valorem rates provided in this paragraph shall be based upon the American selling price (as defined in subdivision (g) of section 402, Title IV) of any similar competitive article manufactured or produced in the United States. If there is no similar competitive article manufactured or produced in the United States, then the ad valorem rate shall be based upon the United States value, as defined in subdivision (e) of section 402, Title IV. | | |
| (d) | For the purposes of this paragraph any coal-tar product provided for in this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner. | | |
| 28(a) | All the following when obtained, derived, or manufactured in whole or in part from any product provided for in paragraph 27 or 1651: | | |
| | Acetanilide suitable for medicinal use, | | |
| | acetphenetidine, | | |
| | acetylsalicylic acid, | | |
| | antipyrine, | | |
| | benzaldehyde suitable for medicinal use, | | |
| | benzoic acid suitable for medicinal use, | | |
| | beta-naphthol suitable for medicinal use, | | |
| | guaiacol and its derivatives, | | |
| | phenolphthalein, | | |
| | resorcinol suitable for medicinal use, | | |
| | salicylic acid and its salts, suitable for medicinal use, | | |
| | salol, and | | |
| | other medicinals: | | |
| | Diethylaminoacetoxylidide, including xylocaine ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | 2-Benzyl-4, 5-imidazoline hydrochloride, methylphenethylhydantoin, phenylbenzylaminoethyl imidazoline hydrochloride, and all other medicinals derived from imidazoline or hydantoin ..... | 7¢ per lb. and 45% ad val. | |
| | If products of Cuba ..... | ..... | 5.6¢ per lb. and 36% ad val. |
| | Other ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 28(a) (con.) | All the following etc. (con.): | | |
| | Artificial musk, not marketable as perfumery, cosmetics, or toilet preparations, and not compounded or mixed, and not containing alcohol ..... | 7¢ per lb. and 45% ad val. | 7¢ per lb. and 22½% ad val. |
| | Benzyl acetate, benzyl benzoate, coumarin, diphenyloxide, methyl anthranilate, methyl salicylate, phenylacetaldehyde, and phenylethyl alcohol, all these products not marketable as perfumery, cosmetics, or toilet preparations, and not compounded or mixed, and not containing alcohol ..... | 7¢ per lb. and 45% ad val. | |
| | Colors, dyes, or stains, whether soluble or not in water (except those provided for in subparagraph (b)), valued per pound — | | |
| | Not over 20 cents ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | If products of Cuba ..... | ..... | 2.8¢ per lb. and 18% ad val. |
| | Over 20 cents ..... | 7¢ per lb. and 45% ad val. | 40% ad val. |
| | If products of Cuba ..... | ..... | 32% ad val. |
| | Color acids, color bases, color lakes, indoxyl, and indoxyl compounds, leuco-compounds, whether colorless or not, and photographic chemicals; all the foregoing ..... | 7¢ per lb. and 45% ad val. | |
| | Ink powders ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | Picric acid, trinitrotoluene, and other explosives (except smokeless powders) ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | Saccharin ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | Sodium benzoate ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 25% ad val. |
| | Synthetic aromatic or odoriferous chemicals not provided for heretofore in this paragraph, including flavors, not marketable as cosmetics, perfumery, or toilet preparations, and not compounded or mixed, and not containing alcohol: | | |
| | Heliotropin and styrene ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | Other ..... | 7¢ per lb. and 45% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 28(a) (con.) | All the following etc. (con.): | | |
| | Synthetic phenolic resin and all resin-like products, whether in a liquid, semisolid, or solid condition ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | Synthetic tanning materials ..... | 7¢ per lb. and 45% ad val. | |
| | Natural alizarin, natural indigo, and colors, color acids, color bases, color lakes, dyes, indoxyl, indoxyl compounds, leuco-compounds, and stains, obtained, derived, or manufactured in whole or in part from natural alizarin or natural indigo ..... | 7¢ per lb. and 45% ad val. | |
| | Natural coumarin ..... | 7¢ per lb. and 45% ad val. | |
| | Natural guaiacol and its derivatives ... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 25% ad val. |
| | Natural methyl salicylate or oil of sweet birch or oil of wintergreen ..... | 7¢ per lb. and 45% ad val. | |
| | Vanillin, from whatever source obtained, derived, or manufactured ..... | 7¢ per lb. and 45% ad val. | 3½¢ per lb. and 22½% ad val. |
| | Mixtures, including solutions, consisting in whole or in part of any of the products provided for in this paragraph (except mixtures of synthetic aromatic or odoriferous chemicals) ... | 7¢ per lb. and 45% ad val. | |
| (b) | Sulphur black, "Colour Index No. 978" .. | 3¢ per lb. and 20% ad val. | |
| | Synthetic indigo, "Colour Index No. 1177" | 3¢ per lb. and 20% ad val. | |
| (c) | The ad valorem rates provided in this paragraph shall be based upon the American selling price (as defined in subdivision (g) of section 402, Title IV) of any similar competitive article manufactured or produced in the United States. If there is no similar competitive article manufactured or produced in the United States, then the ad valorem rate shall be based upon the United States value, as defined in subdivision (e) of section 402, Title IV. | | |
| (d) | For the purposes of this paragraph any coal-tar product provided for in this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 28(e) | The specific duties provided for in this paragraph on colors, dyes, or stains, whether soluble or not in water, color acids, color bases, color lakes, indoxyl, indoxyl compounds, and leuco-compounds shall be based on standards of strength which shall be established by the Secretary of the Treasury, and upon all importations of such articles which exceed such standards of strength the specific duty shall be computed on the weight which the article would have if it were diluted to the standard strength, but in no case shall any such article of whatever strength be subject to a less specific duty than that provided in subparagraph (a) or (b), as the case may be. | | |
| (f) | It shall be unlawful to import or bring into the United States any such color, color acid, color base, color lake, dye, indoxyl, indoxyl compound, leuco-compound, or stain unless the immediate container and the invoice shall bear a conspicuous, plain, and truly descriptive statement of the identity and percentage, exclusive of diluents, of such product contained therein. | | |
| (g) | On and after the passage of this Act it shall be unlawful to import or bring into the United States any such color, color acid, color base, color lake, dye, indoxyl, indoxyl compound, leuco-compound, or stain if the immediate container or the invoice bears any design, device, or statement regarding the article or the ingredients or substances contained therein which is false, fraudulent, or misleading in any particular. | | |
| (h) | In the enforcement of the foregoing provisions of this paragraph the Secretary of the Treasury shall adopt a standard of strength for each dye or other article which shall conform as nearly as practicable to the commercial strength in ordinary use in the United States prior to July 1, 1914. If a dye or other article has been introduced into commercial use since said date, then the standard of strength for such dye or other article shall conform as nearly as practicable to the commercial strength in ordinary use. If a dye or | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 28(h) (con.) | other article was or is ordinarily used in more than one commercial strength, then the lowest commercial strength shall be adopted as the standard of strength for such dye or other article. | | |
| (i) | Any article or product which is within the terms of paragraph 1, 5, 37, 39, 60, 66, 82, or 1687, as well as within the terms of paragraph 27, 28, or 1651, shall be assessed for duty or exempted from duty, as the case may be, under paragraph 27, 28, or 1651. | | |
| 29 | Cobalt linoleate ..... | 10¢ per lb. | 5¢ per lb. |
| | Cobalt oxide ..... | 20¢ per lb. | 5¢ per lb. |
| | Cobalt sulphate ..... | 10¢ per lb. | 2½¢ per lb. |
| | Other cobalt compounds and salts ..... | 30% ad val. | |
| 30 | Collodion and other liquid solutions of pyroxylin, of other cellulose esters or ethers, or of cellulose ..... | 30¢ per lb. | 15¢ per lb. |
| 31(a) | Cellulose acetate, and compounds, combinations, or mixtures containing cellulose acetate: | | |
| (1) | In blocks, briquets, flakes, powder, rods, sheets, tubes, or other forms, whether or not colloided, and waste wholly or in chief value of cellulose acetate; all the foregoing not made into finished or partly finished articles: | | |
| | Wholly or in chief value of acrylic resins [par. 1559] . | 50¢ per lb. | 25¢ per lb. |
| | Other ..... | 50¢ per lb. | 12½¢ per lb. |
| (2) | Made into finished or partly finished articles of which any of the foregoing is the component material of chief value, and nspf | 80% ad val. | 20% ad val. |
| (b) | Compounds of cellulose (except cellulose acetate, but including pyroxylin and other cellulose esters and ethers), and compounds, combinations, or mixtures of which any such compound is the component material of chief value: | | |
| (1) | In blocks, briquets, flakes, powder, rods, sheets, tubes, or other forms, whether or not colloided, not made into finished or partly finished articles: | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 31(b) (1) (con.) | Compounds of cellulose etc.: In blocks, etc. (con.): | | |
| | Transparent sheets over 0.003 but not over 0.032 inch thick ..... | 45¢ per lb. | 22½¢ per lb. |
| | Other ..... | 40¢ per lb. | 20¢ per lb. |
| (2) | Finished or partly finished articles in chief value of any of the foregoing, nspf: | | |
| | Made in chief value from transparent bands, sheets, or strips not over 0.003 inch thick ..... | 60% ad val. | 25% ad val. |
| | Sponges ..... | 60% ad val. | 45% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| (c) | Bands, sheets, and strips (whether known as cellophane or by any other name whatsoever), over 1 inch wide but not over 0.003 inch thick, made by any artificial process from cellulose, a cellulose hydrate, a compound of cellulose (other than cellulose acetate), or a mixture containing any of the foregoing, by solidification into bands, sheets, or strips ..... | 45% ad val. | 22½% ad val. |
| 32 | Compounds of cellulose, known as vulcanized or hard fiber, wholly or in chief value of cellulose ..... | 30% ad val. | 10% ad val. |
| 33 | Compounds of casein, known as galalith or by any other name: | | |
| | In blocks, rods, sheets, tubes, or other forms, not made into finished or partly finished articles | 25¢ per lb. | 12½¢ per lb. |
| | Made into finished or partly finished articles of which any of the foregoing is the component material of chief value, nspf ... | 40¢ per lb. and 50% ad val. | 20¢ per lb. and 25% ad val. |
| 34 | Drugs, such as barks, beans, berries, buds, bulbous roots, bulbs, dried fibers, dried insects, excrescences, flowers, fruits, grains, herbs, leaves, lichens, mosses, roots, seeds (aromatic, not garden seeds), seeds of morbid growth, stems, vegetables, weeds, and other drugs of animal or vegetable origin; all the foregoing which are natural and uncompounded drugs, not edible, and nspf, but which | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 34 (con.) | Drugs, etc. (con.): are advanced in condition or value by chipping, crushing, grinding, shredding, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, and not containing alcohol ..... | 10% ad val.1/ | 5% ad val.1/ |
| | If products of Cuba which are of animal origin (not including halibut-liver oil) ..... | ..... | 4% ad val.1/ |
| | Provided, That the term "drug" wherever used in this Act shall include only those substances having therapeutic or medicinal properties and chiefly used for medicinal purposes. | | |
| 35 | All the following which are natural and uncompounded, but which are advanced in condition or value by chipping, crushing, grinding, shredding, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture, and not containing alcohol: | | |
| | Aconite, aloes, asafetida, cocculus indicus, ipecac, jalap, and manna; marshmallow or althea root, leaves, and flowers; and maté ..... | 10% ad val. | 5% ad val. |
| | Barbasco or cube root, and derris, tube, or tuba root [par. 1559] .. | 10% ad val. | 2½% ad val. |
| | Pyrethrum or insect flowers ..... | 10% ad val. | 2½% ad val. |
| 36 | Coca leaves ..... | 10¢ per lb. | 2½¢ per lb. |
| | Digitalis ..... | 20% ad val. | |
| 37 | Esters and ethers not containing over 10% of alcohol: | | |
| | Amyl acetate ..... | 7¢ per lb. | 2¢ per lb. |
| | Butyl acetate ..... | 7¢ per lb. | 3½¢ per lb. |
| | Diethyl sulphate and dimethyl sulphate ..... | 25% ad val. | 12½% ad val. |
| | Ethyl acetate ..... | 3¢ per lb. | 1½¢ per lb. |
| | Ethyl chloride ..... | 15¢ per lb. | 7½¢ per lb. |
| | Ethyl ether ..... | 4¢ per lb. | 2¢ per lb. |
| | Other, nspf ..... | 25% ad val. | 12½% ad val. |

1/ See page 253 for import-tax status of some drugs.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 38 | Extracts, dyeing and tanning, not containing alcohol: | | |
| | Chestnut, chlorophyll, cutch, divi-divi, fustic, hemlock, logwood, mangrove, myrobalan, Persian berry, quebracho, safflower, saffron, saffron cake, sumac, and wattle . | 15% ad val. | 7½% ad val. |
| | Oak ..... | 15% ad val. | |
| | Valonia ..... | 15% ad val. | 3-3/4% ad val. |
| | Other decoctions, extracts, and preparations of vegetable origin used for coloring, dyeing, staining, or tanning, and not containing alcohol, nspf | 15% ad val. | 7½% ad val. |
| | Combinations and mixtures of the foregoing, not containing alcohol ..... | 15% ad val. | |
| 39 | Flavoring extracts and natural and synthetic fruit essences, esters, flavors, and oils, not containing alcohol and nspf ..... | 25% ad val. | 7½% ad val. |
| 40 | Formaldehyde, solid, or paraformaldehyde | 8¢ per lb. | 4¢ per lb. |
| | Formaldehyde solution or formalin ..... | 1-3/4¢ per lb. | 7/8¢ per lb. |
| | Hexamethylenetetramine ..... | 11¢ per lb. | 5½¢ per lb. |
| 41 | Agar agar ..... | 25% ad val. | |
| | Casein glue ..... | 30% ad val. | 15% ad val. |
| | Edible gelatin, valued per pound -- | | |
| | Under 40 cents ..... | 5¢ per lb. and 12% ad val. * | 2¢ per lb. and 10% ad val. |
| | 40 or more but not over 80 cents .. | 7¢ per lb. and 20% ad val. | 3½¢ per lb. and 10% ad val. |
| | Over 80 cents ..... | 7¢ per lb. and 20% ad val. | 5¢ per lb. and 15% ad val. |
| | Fish glue and glue size, nspf, valued per pound -- | | |
| | Under 40 cents ..... | 2¢ per lb. and 25% ad val. | ½¢ per lb. and 7½% ad val. |
| | 40 cents or more ..... | 8¢ per lb. and 25% ad val. | 4¢ per lb. and 12½% ad val. |
| | Gelatin nspf, valued per pound — | | |
| | Under 40 cents ..... | 2½¢ per lb. and 20% ad val. * | 1¼¢ per lb. and 10% ad val. |
| | 40 cents or more ..... | 8¢ per lb. and 25% ad val. | 4¢ per lb. and 12½% ad val. |
| | Glue nspf, valued per pound — | | |
| | Under 40 cents: | | |
| | Of animal origin ..... | 2½¢ per lb. and 20% ad val. * | 2¢ per lb. and 10% ad val. |
| | Of vegetable origin ..... | 2¢ per lb. and 25% ad val. | 1¢ per lb. and 12½% ad val. |
| | 40 cents or more ..... | 8¢ per lb. and 25% ad val. | 4¢ per lb. and 12½% ad val. |
| | Isinglass ..... | 25% ad val. | |
| | Manufactures wholly or in chief value of gelatin, glue, or glue size ..... | 25% ad val. | 15% ad val. |
| | Pectin ..... | 25% ad val. | 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 42 | Glycerin: | | |
| | Crude | 1¢ per lb. | 0.4¢ per lb. |
| | Refined | 2¢ per lb. | 1¢ per lb. |
| 43 | Drawing ink | 15% ad val. | 7½% ad val. |
| | Ink and ink powders, nspf | 10% ad val. | 5% ad val. |
| 44 | Iodine, resublimed | 10¢ per lb. | |
| 45 | Bromine and bromine compounds nspf | 10¢ per lb. | |
| 46 | Lead acetate: | | |
| | Brown, gray, or yellow | 2¢ per lb. | 1¢ per lb. |
| | White | 2½¢ per lb. | 1¼¢ per lb. |
| | Lead arsenate, lead nitrate, and lead resinate | 3¢ per lb. | 1½¢ per lb. |
| | Lead compounds nspf | 30% ad val. | 15% ad val. |
| 47 | Extracts of licorice, in pastes, rolls, or other forms | 20% ad val. | 12½% ad val. |
| 48 | Citrate of lime | 7¢ per lb. | 3½¢ per lb. |
| | Juice of lemons, limes, oranges, or other citrus fruits, unfit for beverage purposes | 5¢ per lb. | 1¼¢ per lb. |
| 49 | Magnesium carbonate, precipitated | 1½¢ per lb. | ½¢ per lb. |
| | Magnesium chloride, anhydrous | 1¢ per lb. | |
| | Magnesium chloride, nspf | 5/8¢ per lb. | |
| | Magnesium oxide or calcined magnesia | 7¢ per lb. | 2½¢ per lb. |
| | Magnesium sulphate or Epsom salts | 3/4¢ per lb. | 3/8¢ per lb. |
| | Manufactures of carbonate of magnesia | 2¢ per lb. | 1¢ per lb. |
| 50 | Manganese borate, and manganese resinate | 25% ad val. | 12½% ad val. |
| | Manganese compounds and salts, nspf | 25% ad val. | 20% ad val. |
| | Manganese sulphate | 25% ad val. | 12½% ad val. |
| 51 | Camphor, natural: | | |
| | Crude | 1¢ per lb. | |
| | Refined | 5¢ per lb. | |
| | Camphor, synthetic | 5¢ per lb. | |
| | Menthol | 50¢ per lb. | 40¢ per lb. |
| 52 | Animal and fish fats, greases, and oils, nspf: | | |
| | Dogfish and other shark oils, and dogfish-liver and other shark-liver oils | 20% ad val. 1/ | 5% ad val. 1/ |
| | If products of Cuba | ..... | 4% ad val. 1/ |
| | Other | 20% ad val. 1/ | 10% ad val. 1/ |
| | Herring oil | 5¢ per gal 1/ | 1¼¢ per gal. 1/ |
| | Menhaden oil | 5¢ per gal. 1/ | 2½¢ per gal. 1/ |

1/ See page 252 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 52 (con.) | Seal oil | 6¢ per gal.1/ | 3¢ per gal.1/ |
| | Sod oil | 5¢ per gal. | 3¢ per gal. |
| | Spermaceti wax | 3½¢ per lb. * | 2½¢ per lb. |
| | Sperm oil: | | |
| | Crude | 5¢ per gal. * | 1¼¢ per gal. |
| | Refined or otherwise processed | 14¢ per gal. | 3½¢ per gal. |
| | Whale oil | 6¢ per gal.1/ | 3¢ per gal.1/ |
| | Wool grease: | | |
| | Containing more than 2% of free fatty acids | 1¢ per lb.1/ | ½¢ per lb.1/ |
| | Containing 2% or less of free fatty acids and not suitable for medicinal use | 2¢ per lb.1/ | 1¢ per lb.1/ |
| | Suitable for medicinal use, including adeps lanae, hydrous or anhydrous | 3¢ per lb.1/ | 2¢ per lb.1/ |
| 53 | Castor oil | 3¢ per lb. | 1½¢ per lb. |
| | Hempseed oil | 1½¢ per lb.2/ | |
| | Linseed or flaxseed oil, and combinations and mixtures in chief value of such oil | 4½¢ per lb. | |
| | Olive oil: | | |
| | Weighing with the immediate container under 40 pounds | 8¢ per lb. on contents and container * | 4-3/4¢ per lb. on contents and container |
| | Nspf | 6½¢ per lb. | 3¼¢ per lb. |
| | Poppy seed oil | 2¢ per lb. | 1¢ per lb. |
| | Rapeseed oil | 6¢ per gal.2/ | 5-3/4¢ per gal.2/ |
| | Other expressed or extracted vegetable oils nspf | 20% ad val.2/ | 10% ad val.2/ |
| 54 | Coconut oil | 2¢ per lb.3/ | 1¢ per lb.3/ |
| | Cottonseed oil | 3¢ per lb. | |
| | Palm-kernel oil | 1¢ per lb.3/ | ½¢ per lb.3/ |
| | Peanut oil | 4¢ per lb. | |
| | Sesame oil | 3¢ per lb. | 2¢ per lb. |
| | Soy-bean oil valued per pound -- | | |
| | Not over 7-7/9 cents | 3½¢ per lb. | |
| | Over 7-7/9 cents | 45% ad val. | |
| 55 | Alizarin assistant, soaps made in whole or in part from castor oil, soluble greases, sulphonated castor oil, other sulphonated animal or vegetable oils, and Turkey red oil; all the foregoing, in whatever form, suitable for use in the processes of dyeing, finishing, softening, or tanning, nspf | 35% ad val.1-2/ | 17½% ad val.1-2/ |

1/ See page 252 for import-tax status.
2/ See page 253 for import-tax status.
3/ See page 251 for processing-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 56 | Hardened or hydrogenated fats and oils . | 4¢ per lb.1-2/ | |
| | Other fats and oils, the composition and properties of which have been changed by chlorinating, nitrating, oxidizing, vulcanizing, or any other chemical process, and nspf ..... | 20% ad val.1-2/ | |
| 57 | Combinations and mixtures of animal, mineral, or vegetable oils or of any of them (except combinations and mixtures containing distilled or essential oils), with or without other substances, not containing alcohol, and nspf ..... | 25% ad val., but not less than the rate applicable to the component material subject to the highest rate of duty 2/ | |
| 58 | Oils, distilled or essential, not compounded or mixed with or containing alcohol: | | |
| | Clove ..... | 25% ad val. | 6¼% ad val. |
| | Eucalyptus ..... | 15% ad val. | 7½% ad val. |
| | Grapefruit ..... | 25% ad val. | 12½% ad val. |
| | If product of Cuba ..... | ..... | 10% ad val. |
| | Lemon ..... | 25% ad val. | 17½% ad val. |
| | Orange ..... | 25% ad val. | 12½% ad val. |
| | Patchouli ..... | 25% ad val. | 6¼% ad val. |
| | Peppermint: | | |
| | Derived from mentha arvensis . | 25% ad val. | 12½% ad val. |
| | Other ..... | 25% ad val. | |
| | Sandalwood ..... | 25% ad val. | 10% ad val. |
| | Other, nspf ..... | 25% ad val. | 6¼% ad val. |
| 59 | Cocaine, ecgonine, and esters, salts, and other derivatives thereof ..... | $2.60 per oz. | |
| | Morphine, morphine sulphate, and all opium alkaloids and esters, salts, and other derivatives thereof ..... | $3 per oz. | |
| | Opium containing of anhydrous morphine — | | |
| | Under 8.5% ..... | $6 per lb. | |
| | 8.5% or more but not over 10% ..... | $3 per lb. | 90¢ per lb. |
| | Over 10% but not over 16-2/3% ..... | $3 per lb. | $9 per lb. of anhydrous morphine content |
| | Over 16-2/3% ..... | $3 per lb. | $1.50 per lb. |
| | Tinctures of opium, such as laudanum, and other liquid preparations of opium, nspf ..... | 60% ad val. | |
| | Provided, That nothing herein contained shall be so construed as to repeal or in any manner affect or impair the provisions of the Narcotic Drugs Import and Export Act, as amended. | | |

1/ See page 252 for import-tax status.
2/ See page 253 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 60 | Perfume materials, not marketable as cosmetics, perfumery, or toilet preparations, and not containing more than 10% of alcohol: | | |
| | Ambergris ..... | 20% ad val. | 10% ad val. |
| | Anethol, citral, heliotropin, ionone, rhodinol, safrol, and terpineol; all the foregoing not compounded or mixed, and nspf ... | 45% ad val. | |
| | Castoreum ..... | 20% ad val. | |
| | Civet ..... | 20% ad val. | |
| | Combinations or mixtures containing distilled or essential oils or natural or synthetic aromatic or odoriferous substances ..... | 40¢ per lb. and 50% ad val. | 20¢ per lb. and 15% ad val. |
| | Geraniol, not compounded or mixed, and nspf ..... | 45% ad val. | 15% ad val. |
| | Musk, grained or in pods ..... | 20% ad val. | |
| | Natural or synthetic aromatic or odoriferous chemicals, not compounded or mixed, and nspf: | | |
| | Hydroxycitronellal ..... | 45% ad val. | 15% ad val. |
| | Linalyl acetate ..... | 45% ad val. | |
| | Other ..... | 45% ad val. | 30% ad val. |
| | Provided, That all the foregoing materials containing more than 10% of alcohol shall be classified for duty under paragraph 61 as toilet preparations. | | |
| 61 | Bath salts: | | |
| | Not perfumed ..... | 25% ad val. | 15% ad val. |
| | Perfumed (whether or not having medicinal properties) ..... | 75% ad val. | 20% ad val. |
| | Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, skin, or teeth, such as cosmetics, dentifrices, pastes, pomades, powders, theatrical grease paints, tooth soaps, and other toilet preparations, all the foregoing: | | |
| | Not containing alcohol ..... | 75% ad val. | 18-3/4% ad val. |
| | Containing alcohol ..... | 40¢ per lb. and 75% ad val. | 20¢ per lb. and 18-3/4% ad val. |
| 62 | Bay rum or bay water, whether compounded or distilled ..... | 40¢ per lb. and 60% ad val. | 20¢ per lb. and 30% ad val. |
| | Floral or flower waters containing no alcohol, nspf ..... | 20% ad val. | 5% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 63 | Phosphorus ..... | 8¢ per lb. | 4¢ per lb. |
| | Phosphorus oxychloride ..... | 6¢ per lb. | 3¢ per lb. |
| | Phosphorus trichloride ..... | 6¢ per lb. | |
| 64 | Courtplaster and curative or healing plasters of all kinds ..... | 20% ad val. | 10% ad val. |
| 65(a) | Colors, paints, and pigments, commonly known as artists', children's, school, or students' colors or paints: | | |
| | In cakes, jars, pans, tubes, or other forms, not over 1½ pounds net weight each, not assembled in color outfits, kits, or paint sets, and valued per dozen pieces -- | | |
| (1) | Under 20 cents ..... | 3/4¢ per piece | |
| (2) | 20 cents or more: | | |
| | In jars or tubes ..... | 2¢ per piece and 40% ad val. | 2¢ per piece and 12½% ad val. |
| | In cakes, pans, or other forms ..... | 1¼¢ per piece and 40% ad val. | 1¼¢ per piece and 12½% ad val. |
| (3) | In cakes, jars, pans, tubes, or other forms, not over 1½ pounds net weight each, assembled in color outfits, kits, or paint sets, with or without brushes, outline drawings, stencils, water pans, or other articles ..... | 70% ad val. on the value as assembled | 35% ad val. on the value as assembled |
| (4) | In bulk or in any form over 1½ pounds net weight each ..... | 8¼¢ per oz. | 2½¢ per oz. |
| (b) | For the purposes of this paragraph, cakes, jars, pans, tubes, or other forms shall not be considered as assembled in a color outfit, kit, or paint set unless assembled in such container and form, and with such assortment of merchandise, as to be suitable for sale at retail to artists, children, or students as a color outfit, kit, or paint set. | | |
| 66 | Colors, paints (including enamel paints), pigments, and stains, whether dry, mixed, or ground in or mixed with water, oil, or solutions other than oil, nspf: | | |
| | Cassel earth pigment or Vandyke brown pigment ..... | 25% ad val. | |
| | Other ..... | 25% ad val. | 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 67 | Barytes ore: | | |
| | Crude or unmanufactured ..... | $4 per ton | $3 per ton |
| | Ground or otherwise manufactured .. | $7.50 per ton | $6.50 per ton |
| | Precipitated barium sulphate or blanc fixe ..... | 1¼¢ per lb. | 5/8¢ per lb. |
| 68 | Blue pigments and all blues containing iron ferrocyanide or iron ferricyanide, dry, in pulp, or ground in or mixed with oil or water ..... | 8¢ per lb. | 4¢ per lb. |
| | Ultramarine blue, dry, in pulp, or ground in or mixed with oil or water, and wash and all other blues containing ultramarine; all the foregoing, valued per pound — | | |
| | Not over 10 cents ..... | 3¢ per lb. | 2½¢ per lb. |
| | Over 10 cents ..... | 4¢ per lb. | 2½¢ per lb. |
| 69 | Bone black or bone char, and blood char | 20% ad val. | |
| | Decolorizing, deodorizing, or gas-absorbing carbons and chars, whether or not activated, and all activated carbons and chars ..... | 45% ad val. | 22½% ad val. |
| 70 | Chrome green, chrome yellow, and other colors containing chromium, dry, in pulp, or ground in or mixed with oil or water ..... | 25% ad val. | 12½% ad val. |
| 71 | Gas black, lampblack, and all other black pigments, by whatever name known, dry or ground in or mixed with oil or water, and nspf: | | |
| | Acetylene black and gas black (including carbon black) ..... | 20% ad val. | 5% ad val. |
| | Other ..... | 20% ad val. | 10% ad val. |
| 72 | Litharge ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Orange mineral ..... | 3¢ per lb. | 2¢ per lb. |
| | Red lead ..... | 2-3/4¢ per lb. | 1-7/8¢ per lb. |
| | White lead ..... | 2½¢ per lb. | 1.05¢ per lb. |
| | Pigments containing lead, dry, in pulp, or ground in or mixed with oil or water, nspf: | | |
| | In chief value of suboxide of lead, valued per pound -- | | |
| | Under 10 cents ..... | 30% ad val. | |
| | 10 cents or more but not over 20 cents ..... | 30% ad val. | 3¢ per lb. |
| | Over 20 cents ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 73 | Iron-oxide and iron hydroxide pigments nspf: | | |
| | Synthetic | 20% ad val. | 10% ad val. |
| | Other | 20% ad val. | |
| | Ochers: | | |
| | Crude or not ground | 1/8¢ per lb. | |
| | Ground or washed | 3/8¢ per lb. | 1/8¢ per lb. |
| | Siennas: | | |
| | Crude or not ground | 1/8¢ per lb. | 1/16¢ per lb. |
| | Ground or washed | 3/8¢ per lb. | ¼¢ per lb. |
| | Umbers: | | |
| | Crude or not ground | 1/8¢ per lb. | 1/16¢ per lb. |
| | Ground or washed | 3/8¢ per lb. | 3/16¢ per lb. |
| 74 | Precipitated calcium sulphate and satin white | ½¢ per lb. | |
| 75 | Spirit varnishes containing of methyl alcohol — | | |
| | Under 5% | $2.20 per gal. and 25% ad val. | $1.10 per gal. and 12½% ad val. |
| | 5% or more | 25% ad val. | 10% ad val. |
| | Varnishes (including so-called gold size or japan) nspf | 25% ad val. | 10% ad val. |
| 76 | Cuprous oxide | 35% ad val. 1/ | 17½% ad val. 1/ |
| | Vermilion reds containing quicksilver, dry or ground in or mixed with oil or water | 35¢ per lb. | 30¢ per lb. |
| 77 | Lithopone, and other combinations or mixtures of zinc sulphide and barium sulphate containing by weight of zinc sulphide — | | |
| | Under 30% | 1-3/4¢ per lb. | 7/8¢ per lb. |
| | 30% or more | 1-3/4¢ per lb. and 15% ad val. | 7/8¢ per lb. and 7½% ad val. |
| | Zinc oxide and leaded zinc oxides containing not over 25% of lead: | | |
| | Ground in or mixed with oil or water | 2¼¢ per lb. | 1¢ per lb. |
| | In any form of dry powder | 1-3/4¢ per lb. | 0.6¢ per lb. |
| 78 | Potassium bicarbonate | 1½¢ per lb. | 1¢ per lb. |
| | Potassium bromide | 10¢ per lb. | 5¢ per lb. |
| | Potassium carbonate | 3/4¢ per lb. | |
| | Potassium chlorate and perchlorate | 1½¢ per lb. | |
| | Potassium chromate and dichromate | 2¼¢ per lb. | |
| | Potassium citrate | 14¢ per lb. | |
| | Potassium ferricyanide or red prussiate of potash | 7¢ per lb. | 3½¢ per lb. |

1/ See page 257 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 78 (con.) | Potassium ferrocyanide or yellow prussiate of potash | 4¢ per lb. | 2¢ per lb. |
| | Potassium hydroxide or caustic potash | 1¢ per lb. | ½¢ per lb. |
| | Potassium iodide | 25¢ per lb. | |
| | Potassium nitrate or saltpeter, refined | 1¢ per lb. | |
| | Potassium permanganate | 6¢ per lb. | |
| 79 | Beryllium, caesium, lithium, potassium, and sodium | 25% ad val. | |
| 80 | Castile soap | 15% ad val. 1/ | 10% ad val. 1/ |
| | Toilet soap, valued per pound — | | |
| | Not over 20 cents | 30% ad val. 1/ | 15% ad val. 1/ |
| | Over 20 cents | 30% ad val. 1/ | 10% ad val. 1/ |
| | Soap and soap powder, nspf | 15% ad val. 1/ | 10% ad val. 1/ |
| 81 | Sodium arsenate | 1¢ per lb. | |
| | Sodium borate or borax, refined | 1/8¢ per lb. | |
| | Sodium bromide | 10¢ per lb. | |
| | Sodium carbonate, calcined, or soda ash | ¼¢ per lb. | |
| | Sodium carbonate, hydrated, or sal soda, and monohydrated | ¼¢ per lb. | |
| | Sodium chlorate | 1½¢ per lb. | 3/4¢ per lb. |
| | Sodium chloride or salt: | | |
| | In bags, barrels, sacks, or other packages | 11¢ per 100 lb. | 3½¢ per 100 lb. |
| | In bulk | 7¢ per 100 lb. | 2¢ per 100 lb. |
| | Sodium chromate and dichromate | 1-3/4¢ per lb. | |
| | Sodium citrate | 12¢ per lb. | |
| | Sodium ferrocyanide or yellow prussiate of soda | 2¢ per lb. | 1¢ per lb. |
| | Sodium formate | 2¢ per lb. | |
| | Sodium hydroxide or caustic soda | ½¢ per lb. | ¼¢ per lb. |
| | Sodium nitrite | 4½¢ per lb. | |
| | Sodium oxalate | 2½¢ per lb. | |
| | Sodium phosphate (except pyro phosphate): | | |
| | Containing by weight under 45% of water | 1½¢ per lb. | ½¢ per lb. |
| | Nspf | 3/4¢ per lb. | ¼¢ per lb. |
| | Sodium sesquicarbonate | ¼¢ per lb. | |
| | Sodium silicate | 3/8¢ per lb. | |
| | Sodium silicofluoride | 1½¢ per lb. | 3/4¢ per lb. |
| | Sodium sulphate, anhydrous | $3 per ton | $1.50 per ton |
| | Sodium sulphate, crystallized, or Glauber salt | $1 per ton | |
| | Sodium sulphide containing of sodium sulphide -- | | |
| | Not over 35% | 3/8¢ per lb. | |
| | Over 35% | 3/4¢ per lb. | |
| | Sodium sulphite, bisulphite, metabisulphite, and thiosulphate | 3/8¢ per lb. | 3/16¢ per lb. |

1/ See page 253 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 82 | Sodium hydrosulphite, hydrosulphite compounds, sulphoxylate compounds, and all combinations and mixtures of the foregoing ..... | 35% ad val. | |
| 83 | Potato starch ..... | 2½¢ per lb. | 1¢ per lb. |
| | Starches nspf ..... | 1½¢ per lb. | 3/4¢ per lb. |
| 84 | Burnt starch or British gum, dextrine substitutes, and chemically treated or soluble starch ..... | 2¢ per lb. | 1-1/8¢ per lb. |
| | Dextrine: | | |
| | Made from potato flour or potato starch ..... | 3¢ per lb. | 1-1/8¢ per lb. |
| | Nspf ..... | 2¢ per lb. | 1-1/8¢ per lb. |
| 85 | Strontium carbonate, precipitated, strontium nitrate, and strontium oxide .... | 25% ad val. | 12½% ad val. |
| 86 | Strychnine, and salts thereof ..... | 20¢ per oz. | 10¢ per oz. |
| 87 | Cerium fluoride, cerium nitrate, and other salts of cerium nspf; gas-mantle scrap consisting in chief value of metallic oxides; and thorium nitrate, thorium oxide, and other salts of thorium nspf ..... | 35% ad val. | |
| 88 | Tin bichloride, tin tetrachloride, and all other chemical compounds, mixtures, and salts, of which tin constitutes the element of chief value ..... | 25% ad val. | 12½% ad val. |
| 89 | Titanium potassium oxalate, and all compounds and mixtures containing titanium ..... | 30% ad val. | 15% ad val. |
| 90 | Turpentine, gum and spirits of, and rosin | 5% ad val. | |
| 91 | Vanadic acid, vanadic anhydride, salts of the foregoing, and chemical compounds, mixtures, and salts, wholly or in chief value of vanadium and nspf .. | 40% ad val. | |
| 92 | Tonka beans ..... | 25¢ per lb. | 12½¢ per lb. |
| | Vanilla beans ..... | 30¢ per lb. | 7½¢ per lb. |
| 93 | Zinc chloride ..... | 1.3¢ per lb. | 0.65¢ per lb. |
| | Zinc sulphate ..... | 3/4¢ per lb. | 0.3¢ per lb. |
| | Zinc sulphide ..... | 3¢ per lb. | |
| 94 | Collodion emulsion ..... | 25% ad val. | 18-3/4% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 95 | Azides, fulminates, fulminating powder, and other like articles nspf ..... | 12½¢ per lb. | 10¢ per lb. |
| 96 | Dynamite and other high explosives, put up in cartridges, sticks, or other forms, suitable for blasting ..... | 1¼¢ per lb. | 3/4¢ per lb. |
| 97 | Pitch of wood, tar oil from wood, and wood tar ..... | 1¢ per lb. | ½¢ per lb. |

# UNITED STATES IMPORT DUTIES (1952)

## SCHEDULE 2. - EARTHS, EARTHENWARE, AND GLASSWARE

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 201(a) | Bath brick nspf ..... | 25% ad val. | 7½% ad val. |
| | Chrome brick nspf ..... | 25% ad val. | |
| | Fire brick nspf ..... | 25% ad val. | 6¼% ad val. |
| | Magnesite brick ..... | 3/4¢ per lb. and 10% ad val. | 3/8¢ per lb. and 5% ad val. |
| (b) | Brick nspf: | | |
| | Not enameled, glazed, ornamented, painted, vitrified, or decorated in any manner ..... | $1.25 per 1000 | 50¢ per 1000 |
| | Other, valued per 1000 — | | |
| | Under $30 ..... | $1.50 per 1000 | |
| | $30 or more ..... | 5% ad val. | |
| 202(a) | Tiles, ceramic mosaic, corrugated or grooved, decorated, embossed, enameled, encaustic, flint, glazed or unglazed, gold decorated, hand painted, ornamented, spar, or vitrified or semivitrified, and all other earthen tiles and tiling by whatever name known (except pill tiles); all the foregoing valued per square foot -- | | |
| | Not over 40 cents: | | |
| | Floor and wall tiles not wholly or in part of cement: | | |
| | Quarries or quarry tiles 5/8 inch or more thick and valued per square foot — | | |
| | Under 7-1/7 cents .. | 70% ad val. | |
| | 7-1/7 or more but not over 14-2/7 cents | 70% ad val. | 5¢ per sq. ft. |
| | 14-2/7 or more but not over 20 cents | 10¢ per sq. ft. | 5¢ per sq. ft. |
| | 20 or more but not over 33-1/3 cents | 50% ad val. | 5¢ per sq. ft. |
| | Over 33-1/3 cents .. | 50% ad val. | 15% ad val. |
| | Quarries or quarry tiles under 5/8 inch thick and valued per square foot - | | |
| | Under 14-2/7 cents . | 70% ad val. | |
| | 14-2/7 or more but not over 20 cents | 10¢ per sq. ft. | |
| | 20 or more but not over 33-1/3 cents | 50% ad val. | 10¢ per sq. ft. |
| | Over 33-1/3 cents .. | 50% ad val. | 30% ad val. |
| | Other, valued per square foot — | | |
| | Under 14-2/7 cents . | 70% ad val. | 35% ad val. |
| | 14-2/7 or more but not over 20 cents | 10¢ per sq. ft. | 5¢ per sq. ft. |
| | Over 20 cents ..... | 50% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 202(a) (con.) | Tiles, etc.: Not over 40 cents (con.): | | |
| | Floor and wall tiles wholly or in part of cement (not including quarries or quarry tiles), valued per square foot -- | | |
| | Under 14-2/7 cents ..... | 70% ad val. | 28% ad val. |
| | 14-2/7 or more but not over 20 cents ..... | 10¢ per sq. ft. | 4¢ per sq. ft. |
| | Over 20 cents ..... | 50% ad val. | 20% ad val. |
| | Other than floor and wall tiles, valued per square foot -- | | |
| | Under 14-2/7 cents ..... | 70% ad val. | 49% ad val. |
| | If products of Cuba | ..... | 35% ad val. |
| | 14-2/7 or more but not over 20 cents ..... | 10¢ per sq. ft. | 7¢ per sq. ft. |
| | If products of Cuba | ..... | 5¢ per sq. ft. |
| | Over 20 cents ..... | 50% ad val. | 35% ad val. |
| | If products of Cuba | ..... | 25% ad val. |
| | Over 40 cents: | | |
| | Floor and wall tiles: | | |
| | Not wholly or in part of cement: | | |
| | Quarries or quarry tiles 5/8 inch or more thick ..... | 60% ad val. | 15% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| | Wholly or in part of cement (not including quarries or quarry tiles) ..... | 60% ad val. | 24% ad val. |
| | Other than floor and wall tiles | 60% ad val. | 42% ad val. |
| | If products of Cuba ..... | ..... | 30% ad val. |
| (b) | Friezes, mantels, and articles of every description or parts thereof, wholly or in chief value of earthen tiles or tiling other than pill tiles ..... | 50% ad val. | 12½% ad val. |
| 203 | Lime: | | |
| | Hydrated ..... | 12¢ per 100 lb., including weight of container | 3¢ per 100 lb., including weight of container |
| | Nspf ..... | 10¢ per 100 lb., including weight of container | 2½¢ per 100 lb., including weight of container |
| | Limestone not suitable for use as monumental or building stone, crude, or crushed but not pulverized ..... | 5¢ per 100 lb. | 1¼¢ per 100 lb. |
| 204 | Caustic calcined magnesite ..... | 15/16¢ per lb. | 15/32¢ per lb. |
| | Crude magnesite ..... | 15/32¢ per lb. | 15/64¢ per lb. |
| | Dead burned and grain magnesite, and periclase, not suitable for manufacture into oxychloride cements ..... | 23/40¢ per lb. | 23/60¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 205(a) | Plaster rock or gypsum, calcined or ground ..... | $1.40 per ton | |
| (b) | Portland, Roman, and other hydraulic cement or cement clinker ..... | 6¢ per 100 lb., including weight of container | 2¼¢ per 100 lb., including weight of container |
| | White nonstaining Portland cement ..... | 8¢ per 100 lb., including weight of container | 3¢ per 100 lb., including weight of container |
| (c) | Keene's cement, and other cement of which gypsum is the component material of chief value, valued per ton -- | | |
| | Not over $14 ..... | $3.50 per ton | |
| | Over $14 but not over $20 ..... | $5 per ton | |
| | Over $20 but not over $40 ..... | $10 per ton | |
| | Over $40 ..... | $14 per ton | |
| (d) | Cement, nspf ..... | 20% ad val. | 5% ad val. |
| (e) | Bas-reliefs, statues, and statuettes, wholly or in chief value of plaster of Paris, nspf ..... | 60% ad val. | 15% ad val. |
| | Manufactures in chief value of plaster of Paris, nspf ..... | 35% ad val. | 17½% ad val. |
| 206 | Pumice stone: | | |
| | Unmanufactured, valued per ton -- | | |
| | Not over $15 ..... | 0.1¢ per lb. | 0.05¢ per lb. |
| | Over $15 ..... | ¼¢ per lb. | 1/8¢ per lb. |
| | Wholly or partly manufactured ..... | 3/4¢ per lb. | ⅜¢ per lb. |
| | Manufactures wholly or in chief value of pumice stone, nspf ..... | 35% ad val. | 17½% ad val. |
| 207 | Bauxite, calcined, when imported to be used in the manufacture of firebrick or other refractories under such regulations as the Secretary of the Treasury shall prescribe ..... | $1 per ton | |
| | Bauxite, crude, not refined or otherwise advanced in condition in any manner .. | $1 per ton | 50¢ per ton |
| | Bentonite: | | |
| | Unwrought and unmanufactured ..... | $1.50 per ton | 37½¢ per ton |
| | Wrought or manufactured ..... | $3.25 per ton | 81¼¢ per ton |
| | China clay or kaolin ..... | $2.50 per ton | $1.25 per ton |
| | Clays or earths artificially activated with acid or other material ..... | ¼¢ per lb. and 30% ad val. | 1/8¢ per lb. and 15% ad val. |
| | Clays or earths nspf: | | |
| | Common blue clay and other ball clays: | | |
| | Unwrought and unmanufactured . | $1 per ton | |
| | Wrought or manufactured ..... | $2 per ton | |
| | Other (including Gross-Almerode glass pot clay): | | |
| | Unwrought and unmanufactured . | $1 per ton | 50¢ per ton |
| | Wrought or manufactured ..... | $2 per ton | $1 per ton |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 207 (con.) | Feldspar, crude ..... | 50¢ per ton * | 12½¢ per ton |
| | Fluorspar containing of calcium fluoride | | |
| | Not over 97% ..... | $8.40 per ton | |
| | Over 97% ..... | $5.60 per ton | $2.10 per ton |
| | Fuller's earth: | | |
| | Unwrought and unmanufactured ..... | $1.50 per ton | 50¢ per ton |
| | Wrought or manufactured ..... | $3.25 per ton | $1 per ton |
| | Sand containing 95% or more of silica and not over 0.6% of oxide of iron and suitable for use in the manufacture of glass ..... | $2 per ton | 50¢ per ton |
| | Silica, crude, nspf ..... | $3.50 per ton | $1.75 per ton |
| 208(a) | Mica, unmanufactured (not including waste or scrap), valued per pound -- | | |
| | Not over 15 cents ..... | 4¢ per lb. | |
| | Over 15 cents ..... | 4¢ per lb. and 25% ad val. | 2¢ per lb. and 15% ad val. |
| (b) | Mica, cut or stamped to dimensions, form, or shape ..... | 40% ad val. | |
| (c) | Mica films and splittings, not cut or stamped to dimensions, and in thickness -- | | |
| | Not over 0.0012 inch ..... | 25% ad val. | 12½% ad val. |
| | Over 0.0012 inch ..... | 40% ad val. | 20% ad val. |
| (d) | Mica films and splittings cut or stamped to dimensions ..... | 45% ad val. | 22½% ad val. |
| (e) | Mica plates and built-up mica, and all manufactures wholly or in chief value of mica, by whatever name known, to whatever use applied, and whether or not described, named, or provided for in any other paragraph of this Act ... | 40% ad val. | 25% ad val. |
| (f) | Untrimmed phlogopite mica from which no rectangular piece over 2 inches long or 1 inch wide may be cut ..... | 15% ad val. | 5% ad val. |
| (g) | Mica waste and scrap, valued per pound -- | | |
| | Not over 5 cents: | | |
| | Phlogopite ..... | 25% ad val. | 12½% ad val. |
| | Other ..... | 25% ad val. | 15% ad val. |
| | Over 5 but not over 15 cents ..... | 4¢ per lb. | |
| | Over 15 cents ..... | 4¢ per lb. and 25% ad val. | 2¢ per lb. and 15% ad val. |
| (h) | Mica, ground or pulverized ..... | 20% ad val. | 12½% ad val. |
| 209 | Talc, steatite or soapstone, and French chalk: | | |
| | Crude and unground ..... | ¼¢ per lb. | 1/8¢ per lb. |
| | Cut or sawed, or in blanks, crayons, cubes, disks, or other forms .... | 1¢ per lb. | ½¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 209 (con.) | Talc, etc. (con.): | | |
| | Ground, powdered, pulverized, or washed (except toilet preparations), valued per ton — | | |
| | Not over $14: | | |
| | Talc and steatite or soapstone ..... | 35% ad val. | 8-3/4% ad val. |
| | French chalk ..... | 35% ad val. | 17½% ad val. |
| | Over $14 ..... | 35% ad val. | 17½% ad val. |
| | Manufactures (except toilet preparations) of which talc, steatite or soapstone, or French chalk is the component material of chief value, partly or wholly finished, and nspf: | | |
| | Not decorated ..... | 35% ad val. | |
| | Decorated ..... | 45% ad val. | |
| 210 | Common brown, gray, red, or yellow earthenware, embossed or plain, composed of a body wholly of clay which is unmixed, unwashed, and not artificially colored; common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing: | | |
| | Not incised, ornamented, or decorated in any manner, and manufactures wholly or in chief value of such ware, nspf: | | |
| | Earthenware and stoneware crucibles ..... | 15% ad val. | 10% ad val. |
| | Other ..... | 15% ad val. | 5% ad val. |
| | Incised, ornamented, or decorated in any manner, and manufactures wholly or in chief value of such ware, nspf: | | |
| | Earthenware and stoneware crucibles ..... | 20% ad val. | 10% ad val. |
| | Other ..... | 20% ad val. | 5% ad val. |
| | Rockingham earthenware, valued per dozen articles -- | | |
| | Under 80 cents ..... | 25% ad val. | |
| | 80 cents or more but not over $2.66-2/3 ..... | 25% ad val. | 20¢ per doz. articles |
| | Over $2.66-2/3 ..... | 25% ad val. | 7½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 211 | Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, stoneware, and terra cotta, including charms, clock cases with or without movements, cups, lamps, mugs, ornaments, pill tiles, plaques, statues, statuettes, steins, vases, and other articles wholly or in chief value of such ware; all the foregoing nspf: | | |
| | Tableware, kitchenware, and table and kitchen utensils, any of the foregoing which are plates, not over 6-5/8 inches in diameter and valued 75 cents or more per dozen, or over 6-5/8 but not over 8-1/8 inches in diameter and valued 90 cents or more per dozen, or over 8-1/8 but not over 9-1/8 inches in diameter and valued $1.30 or more per dozen, or over 9-1/8 inches in diameter and valued $1.55 or more per dozen; cups, valued $1 or more per dozen; or saucers, valued 55 cents or more per dozen; all the foregoing: | | |
| | Plain 1/ ..... | 10¢ per doz. pieces and 45% ad val. | 10¢ per doz. pieces and 25% ad val. |
| | Other ..... | 10¢ per doz. pieces and 50% ad val. | 10¢ per doz. pieces and 20% ad val. |
| | Tableware, kitchenware, and table and kitchen utensils; any of the foregoing which are plates of the diameters specified above, cups, or saucers; each of the foregoing which is valued at less than the value specified above in respect of the like article: | | |
| | Plain ..... | 10¢ per doz. pieces and 45% ad val. | |
| | Other ..... | 10¢ per doz. pieces and 50% ad val. | 10¢ per doz. pieces and 45% ad val. |

1/ "Plain," wherever used in this paragraph, means "plain black, plain brown, plain red, plain white, or plain yellow, not colored, enameled, gilded, ornamented, painted, printed, stained, tinted, or decorated in any manner."

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 211 (con.) | Earthenware, etc. (con.): | | |
| | Other tableware, kitchenware, and table and kitchen utensils: | | |
| | Plain, valued per dozen -- | | |
| | Under $2 ..... | 10¢ per doz. pieces and 45% ad val. | |
| | $2 or more ..... | 10¢ per doz. pieces and 45% ad val. | 10¢ per doz. pieces and 25% ad val. |
| | Other, valued per dozen -- | | |
| | Under $2 ..... | 10¢ per doz. pieces and 50% ad val. | 10¢ per doz. pieces and 45% ad val. |
| | $2 or more ..... | 10¢ per doz. pieces and 50% ad val. | 10¢ per doz. pieces and 25% ad val. |
| | Articles which are not tableware, kitchenware, or table or kitchen utensils: | | |
| | Plain, valued per dozen -- | | |
| | Under $3 ..... | 10¢ per doz. pieces and 45% ad val. | |
| | $3 or more but under $10 | 10¢ per doz. pieces and 45% ad val. | 10¢ per doz. pieces and 35% ad val. |
| | $10 or more ..... | 10¢ per doz. pieces and 45% ad val. | 5¢ per doz. pieces and 25% ad val. |
| | Other, valued per dozen -- | | |
| | Under $3 ..... | 10¢ per doz. pieces and 50% ad val. | |
| | $3 or more but under $10 | 10¢ per doz. pieces and 50% ad val. | 10¢ per doz. pieces and 35% ad val. |
| | $10 or more ..... | 10¢ per doz. pieces and 50% ad val. | 5¢ per doz. pieces and 25% ad val. |
| 212 | China, porcelain, and other vitrified wares, composed of a vitrified nonabsorbent body which when broken shows a vitrified, vitreous, semivitrified, or semivitreous fracture, and bisque and parian wares, including charms, clock cases with or without movements, cups, lamps, mugs, ornaments, pill tiles, plaques, statues, statuettes, steins, vases, and other articles wholly or in chief value of such ware, nspf: | | |
| | Tableware, kitchenware, and table and kitchen utensils: | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 212 (con.) | China, etc.: Tableware, etc. (con.): | | |
| | Containing 25% or more of calcined bone: | | |
| | Plain white 1/, valued per dozen articles -- | | |
| | Under $1 2/ ..... | 10¢ per doz. 3/ and 60% ad val. | 5¢ per doz. 3/ and 25% ad val. |
| | $1 2/ or more ..... | 10¢ per doz. and 60% ad val. | 30% ad val. |
| | Other, valued per dozen articles -- | | |
| | Under $1 2/ ..... | 10¢ per doz. and 70% ad val. | 5¢ per doz. and 30% ad val. |
| | $1 2/ or more ..... | 10¢ per doz. and 70% ad val. | 35% ad val. |
| | Not containing 25% or more of calcined bone (except hotel and restaurant ware and utensils), and which are plates, not over 6-5/8 inches in diameter and valued over $2.55 per dozen, or over 6-5/8 but not over 7-7/8 inches in diameter and valued over $3.45 per dozen, or over 7-7/8 but not over 9-1/8 inches in diameter and valued over $5 per dozen, or over 9-1/8 inches in diameter and valued over $6 per dozen; cups, valued over $4.45 per dozen; saucers, valued over $1.90 per dozen; or articles other than cups, plates, or saucers, valued over $11.50 per dozen articles; all the foregoing: | | |
| | Plain white ..... | 10¢ per doz. and 60% ad val. | 10¢ per doz. and 35% ad val. |
| | Other ..... | 10¢ per doz. and 70% ad val. | 10¢ per doz. and 35% ad val. |
| | Not containing 25% or more of calcined bone and not described above (including hotel and restaurant ware and utensils): | | |

1/ "Plain white," wherever used in this paragraph, means "plain white, not colored, enameled, gilded, ornamented, painted, printed, stained, tinted, or decorated in any manner."

2/ If each article is composed of two or more separate pieces, this amount must be multiplied by the number of separate pieces comprising each article.

3/ The term "doz." in the specifications of rates of duty in this paragraph means "dozen separate pieces."

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 212 (con.) | China, etc.: Tableware, etc.: Not containing etc. (con.): | | |
| | Plain white ..... | 10¢ per doz. and 60% ad val. | |
| | Other ..... | 10¢ per doz. and 70% ad val. | |
| | Articles which are not tableware, kitchenware, or table or kitchen utensils: | | |
| | Chemical porcelain ware and chemical stoneware: | | |
| | Plain white ..... | 60% ad val. | |
| | Other ..... | 70% ad val. | |
| | Electrical porcelain ware, sanitary ware, and fittings and parts for sanitary ware: | | |
| | Plain white ..... | 60% ad val. | 35% ad val. |
| | Other ..... | 70% ad val. | 35% ad val. |
| | Other: | | |
| | Containing 25% or more of calcined bone: | | |
| | Plain white ..... | 60% ad val. | 25% ad val. |
| | Other ..... | 70% ad val. | 25% ad val. |
| | Not containing 25% or more of calcined bone: | | |
| | Plain white, valued per dozen articles — | | |
| | Under 66-2/3¢ 1/ | 60% ad val. | |
| | 66-2/3¢ 1/ or more but not over $1 1/ ... | 60% ad val. | 40¢ per doz. |
| | Over $1 1/ ..... | 60% ad val. | 40% ad val. |
| | Other, valued per dozen articles -- | | |
| | Under 71-3/7¢ 1/ | 70% ad val. | |
| | 71-3/7¢ 1/ or more but not over $1.11-1/9 1/ | 70% ad val. | 50¢ per doz. |
| | Over $1.11-1/9 1/ | 70% ad val. | 45% ad val. |
| 213 | Graphite or plumbago, crude or refined: | | |
| | Amorphous ..... | 10% ad val. | 5% ad val. |
| | Crystalline chip, dust, or lump .... | 30% ad val. | 7½% ad val. |
| | Crystalline flake valued per pound — | | |
| | Under 2-3/4 cents ..... | 1.65¢ per lb. | 0.4125¢ per lb. |
| | 2-3/4 or more but not over 5½ cents ..... | 1.65¢ per lb. | 15% ad val. |
| | Over 5½¢ per lb..... | 1.65¢ per lb. | 0.825¢ per lb. |

As used in this paragraph, the term "crystalline flake" means graphite or plumbago which occurs disseminated as a relatively thin flake throughout its containing rock, decomposed or not, and which may be or has been separated therefrom by ordinary crushing, pulverizing, screening, or mechanical concentration process, such flake being made up of a number of parallel laminae, which may be separated by mechanical means.

1/ If each article is composed of two or more separate pieces, this amount must be multiplied by the number of separate pieces comprising each article.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 214 | Earthy or mineral substances wholly or partly manufactured and articles (crude or advanced in condition) wholly or in chief value of earthy or mineral substances, nspf, whether susceptible of decoration or not: | | |
| | Diamond dies, pierced or partially pierced, mounted or unmounted, not decorated in any manner ..... | 30% ad val. | 15% ad val. |
| | Feldspar, ground ..... | 30% ad val. | 7½% ad val. |
| | Manganese ore or concentrates, sintered ..... | 30% ad val. | 15% ad val. |
| | If product of Cuba ..... | ..... | Free |
| | Marble chip or granito ..... | 30% ad val. | 15% ad val. |
| | Stone, crushed otherwise than merely to facilitate shipment to the United States, or ground (not including marble chip or granito): | | |
| | Cornwall ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | 7½% ad val. |
| | Synthetic materials of gem stone quality, such as corundum and spinel, and articles and wares composed wholly or in chief value of such materials: | | |
| | Not decorated in any manner ... | 30% ad val. | |
| | Decorated ..... | 40% ad val. | |
| | Other: | | |
| | Not decorated in any manner ... | 30% ad val. | 15% ad val. |
| | Decorated ..... | 40% ad val. | |
| 215 | Gas retorts ..... | 20% ad val. | |
| | Lava tips for burners ..... | 10¢ per gross and 15% ad val. | |
| | Magnesia clay supporters, consisting of rings, rods, and other forms, for gas mantles ..... | 35% ad val. | |
| 216 | Articles wholly or in part of carbon or graphite, partly or wholly manufactured, nspf ..... | 45% ad val. | 15% ad val. |
| | Brushes, of whatever material, partly or wholly manufactured, for electric generators, motors, or other electrical machines or appliances; plates, rods, and other forms, of whatever material, partly or wholly manufactured, for manufacturing into the aforesaid brushes ..... | 45% ad val. | 12½% ad val. |
| | Carbons and electrodes, of whatever material, partly or wholly manufactured, for producing electric arc light: | | |
| | Under 1/2 inch in diameter or of equivalent cross-sectional area .. | 60% ad val. | 20% ad val. |
| | 1/2 inch or more in diameter or of equivalent cross-sectional area .. | 45% ad val. | 15% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 216 (con.) | Electrodes, wholly or in part of carbon or graphite, wholly or partly manufactured, for electric furnace or electrolytic purposes ..... | 45% ad val. | 15% ad val. |
| 217 | Ampoules, bottles, carboys, covered or uncovered demijohns, jars, and vials, wholly or in chief value of glass, nspf: | | |
| | Unfilled, and holding -- | | |
| | Under ¼ pint ..... | 50¢ per gross | 25¢ per gross |
| | ¼ or more but not over 1 pint | 1½¢ per lb. | 3/4¢ per lb. |
| | Over 1 pint ..... | 1¢ per lb. | ½¢ per lb. |
| | Filled, whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in part or in whole upon the value thereof, which shall be dutiable at the rate applicable to their contents), and holding -- | | |
| | Under ¼ pint ..... | 50¢ per gross | |
| | ¼ or more but not over 1 pint | 1½¢ per lb. | |
| | Over 1 pint ..... | 1¢ per lb. | |
| | Provided, That the terms "ampoules," "bottles," "carboys," "demijohns," "jars," and "vials," as used herein, shall be restricted to such articles when suitable for use and of the character ordinarily employed for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations, and shall not include bottles for table service or thermostatic bottles. | | |
| 218(a) | Biological, chemical, metallurgical, pharmaceutical, and surgical articles and utensils of all kinds, including all scientific articles and utensils, whether used for experimental purposes in hospitals, laboratories, schools, or otherwise; all the foregoing (except articles provided for in paragraph 217 or 218(e)), finished or unfinished, wholly or in chief value of -- | | |
| | Fused quartz or fused silica ..... | 50% ad val. | 25% ad val. |
| | Glass ..... | 85% ad val. | 42½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 218(b) | Canes, rods, tubing, and tubes (except gauge glass tubes), with ends finished or unfinished, for whatever purpose used, wholly or in chief value of -- | | |
| | Fused quartz or fused silica ..... | 40% ad val. | 20% ad val. |
| | Glass ..... | 65% ad val. | 32½% ad val. |
| | Gauge glass tubes, wholly or in chief value of glass ..... | 60% ad val. | 17½% ad val. |
| (c) | Illuminating articles of every description, finished or unfinished, wholly or in chief value of glass, for use in connection with artificial illumination: | | |
| | Chandeliers, prisms, and articles in chief value of prisms ..... | 60% ad val. | 30% ad val. |
| | Chimneys ..... | 55% ad val. | |
| | Globes and shades ..... | 70% ad val. | 45% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| | Provided, That parts nspf, wholly or in chief value of glass, of any of the foregoing shall be subject to ..... | The same rate as the articles of which they are parts | The current rate for the articles |
| (d) | Glassware commercially known as plated or cased glass, composed of two or more layers of clear, colored, opaque, or semitranslucent glass, or combinations of the same: | | |
| | Containing 24% or more of lead oxide ..... | 60% ad val. | 30% ad val. |
| | Other, valued each -- | | |
| | Under $1 ..... | 60% ad val. | 50% ad val. |
| | $1 or more but not over $1.66-2/3 ..... | 60% ad val. | 50¢ each |
| | Over $1.66-2/3 ..... | 60% ad val. | 30% ad val. |
| | Bottles and jars, wholly or in chief value of glass, of the character used or designed to be used as containers of perfume, talcum powder, toilet water, or other toilet preparations: | | |
| (e) | Produced by automatic machine ..... | 25% ad val. | 12½% ad val. |
| | Produced otherwise than by automatic machine: | | |
| (e)(h) | Filled with toilet preparations ..... | 75% ad val. | 18-3/4% ad val. |
| (e)(h) | Filled with contents, other than toilet preparations, subject to an ad valorem rate of duty -- | | |
| | Not over 45% ..... | 75% ad val. | 45% ad val. |
| | Over 45% ..... | 75% ad val. | The current rate for the contents |
| (e) | Unfilled: | | |
| | Bottles ..... | 75% ad val. | 45% ad val. |
| | Jars ..... | 75% ad val. | 37½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 218(e) (con.) | Vials, wholly or in chief value of glass, fitted with or designed for use with ground-glass stoppers, when suitable for use and of the character ordinarily employed for the holding or transportation of perfume, talcum powder, toilet water, or other toilet preparations: | | |
| | Produced by automatic machine ..... | 25% ad val. | |
| | Otherwise produced ..... | 75% ad val. | |
| | Bottles, jars, and vials, wholly or in chief value of glass, fitted with or designed for use with ground-glass stoppers, when suitable for use and of the character ordinarily employed for the holding or transportation of merchandise other than perfume, talcum powder, toilet water, or other toilet preparations: | | |
| | Produced by automatic machine ..... | 25% ad val. | 12½% ad val. |
| | Otherwise produced ..... | 75% ad val. | 37½% ad val. |
| | For the purposes of this subparagraph (e) no regard shall be had to the method of manufacture of the stoppers or covers. | | |
| (f) | Table and kitchen articles and utensils, and articles of every description nspf, wholly or in chief value of glass, blown or partly blown in the mold or otherwise, or colored, cut, engraved, etched, frosted, gilded, ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), painted, printed in any manner, sand-blasted, silvered, stained, or decorated or ornamented in any manner, whether filled or unfilled, and whether their contents be dutiable or free: | | |
| | Articles designed primarily for ornamental purposes, decorated chiefly by engraving, and valued at $8 or more each ..... | 60% ad val. | 15% ad val. |
| | Christmas tree ornaments valued per gross -- | | |
| | Under $7.50 ..... | 60% ad val. | 50% ad val. |
| | $7.50 or more ..... | 60% ad val. | 30% ad val. |
| | Other articles and utensils: | | |
| | Blown or partly blown, in the mold or otherwise, if cut or engraved, and valued $3 or more each ..... | 60% ad val. | 22½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 218(f) (con.) | Table and kitchen articles etc.: Other articles and utensils (con.): | | |
| | Commercially known as bubble glass and produced otherwise than by automatic machine (except cut or engraved articles or utensils valued $1 or more each) ..... | 60% ad val. | 30% ad val. |
| | Other, valued each — | | |
| | Under $1 ..... | 60% ad val. | 50% ad val. |
| | $1 or more but not over $1.66-2/3 ..... | 60% ad val. | 50¢ each |
| | Over $1.66-2/3 ..... | 60% ad val. | 30% ad val. |
| (g) | Table and kitchen articles and utensils, wholly or in chief value of glass, pressed and unpolished, whether or not decorated or ornamented in any manner or ground, whether filled or unfilled, and whether their contents be dutiable or free ..... | 50% ad val. | 25% ad val. |
| (h) | Except as specified in (e)(h) above, any of the articles specified in this paragraph, if containers of merchandise subject to an ad valorem rate of duty or to a rate of duty based in whole or in part upon the value thereof, shall be dutiable at ..... | The rate applicable to their contents, but not less than the rate provided for in this paragraph | The current rate for the contents, but not less than the current rate under this paragraph |
| (i) | For the purposes of this Act, bottles, jars, and vials with glass stoppers or covers shall with their stoppers or covers be deemed entireties. | | |
| (j) | For the purposes of this schedule 2, an article shall be considered to be composed wholly or in chief value of glass if such article is wholly or in chief value of glass, or of paste, or a combination of glass and paste. | | |
| 219 | Crown, cylinder, and sheet glass, by whatever process made, and for whatever purpose used, measuring in square inches — | | |
| | Not over 150 ..... | 1-26/64¢ per lb.* | 0.8¢ per lb. |
| | Over 150 but not over 384 ..... | 1-33/64¢ per lb.* | 0.8¢ per lb. |
| | Over 384 but not over 720 ..... | 1-53/64¢ per lb.* | 1¢ per lb. |
| | Over 720 but not over 864 ..... | 1-62/64¢ per lb.* | 1¢ per lb. |
| | Over 864 but not over 1200 ..... | 2¼¢ per lb. * | 1.3¢ per lb. |
| | Over 1200 but not over 2400 ..... | 2-34/64¢ per lb.* | 1.3¢ per lb. |
| | Over 2400 ..... | 2-52/64¢ per lb.* | 1.6¢ per lb. |
| | Provided, That none of the foregoing weighing under 16 but not under 12 ounces per square foot shall be | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 219 (con.) | Crown, cylinder, and sheet glass (con.): subject to a less rate of duty than | 37½% ad val. * | 20% ad val. |
| | Provided further, That crown, cylinder, and sheet glass imported in boxes shall be denied entry unless packed in units containing 50 square feet or multiples thereof, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of the glass. | | |
| 220 | Laminated glass composed of layers of glass and other material or materials, and manufactures wholly or in chief value of such glass ..... | 60% ad val. | 22½% ad val. |
| 221 | Rolled glass (not sheet glass), figured, fluted, ribbed, rough, or containing a wire netting within itself ..... | 1½¢ per lb. | 3/4¢ per lb. |
| 222(a) | Plate glass, by whatever process made, measuring in square inches — | | |
| | Not over 384 ..... | 12½¢ per sq. ft. | 4.15¢ per sq. ft. |
| | Over 384 but not over 720 ..... | 17¢ per sq. ft. | 5.65¢ per sq. ft. |
| | Over 720 but not over 1008..... | 17½¢ per sq. ft. | 5.85¢ per sq. ft. |
| | Over 1008 ..... | 19-3/4¢ per sq. ft. | 6.6¢ per sq. ft. |
| | Provided, That none of the foregoing ½ inch or more thick shall be subject to a less rate of duty than | 50% ad val. | 25% ad val. |
| (b) | Plate glass containing a wire netting within itself, measuring in square inches: | | |
| | Not over 384 ..... | 15¢ per sq. ft. | 5¢ per sq. ft. |
| | Over 384 but not over 720 ..... | 20¢ per sq. ft. | 6.6¢ per sq. ft. |
| | Over 720 ..... | 23¢ per sq. ft. | 7.65¢ per sq. ft. |
| (c) | The term "plate glass," when used in this Act, means glass wholly ground and polished on both surfaces. | | |
| (d) | Crown, cylinder, rolled, and sheet glass, not plate glass, if ground wholly or in part (whether or not polished) otherwise than for the purpose of ornamentation, or if 1/4 inch or more thick and obscured by coloring prior to solidification ..... | The specific duties specified above in subparagraph (a) or (b) | The specific duties specified above in subparagraph (a) or (b) |
| | Provided, That none of the foregoing 1/2 inch or more thick and not containing a wire netting within itself shall be subject to less than the following rates of duty: | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 222(d) (con.) | Crown, etc. glass, proviso (con.): | | |
| | If ground wholly or in part (whether or not polished) ..... | 50% ad val. | 25% ad val. |
| | Other ..... | 50% ad val. | 20% ad val. |
| | If any of the foregoing is subject to any of the processes specified in paragraph 224, there shall be applicable ..... | The additional duty provided for in paragraph 224 | Same rule |
| 223 | Crown, cylinder, plate, and sheet glass, by whatever process made, if made into finished or partly finished mirrors measuring in square inches -- | | |
| | Over 144 but not over 384 ..... | 15¢ per sq. ft. | 7½¢ per sq. ft. |
| | Over 384 but not over 720 ..... | 20¢ per sq. ft. | 10¢ per sq. ft. |
| | Over 720 ..... | 23¢ per sq. ft. | 11½¢ per sq. ft. |
| | Provided, That none of the foregoing shall be subject to a less rate of duty than ..... | 45% ad val. | 22½% ad val. |
| | Provided further, That none of the foregoing mirrors when framed shall be subject to a less rate of duty than that imposed upon similar mirrors of like description not framed, but shall pay in addition thereto upon such frames ..... | The rate of duty applicable thereto when imported separately | Same rule applied to current rates |
| 224 | Crown, cylinder, plate, rolled, and sheet glass, and glass mirrors over 144 square inches in size, by whatever process made, if bent, beveled, colored (except glass other than plate glass and not under 1/4 inch thick, which has been obscured by coloring prior to solidification), decorated, embossed, enameled, engraved, etched, flashed, frosted, ornamented, painted, sanded, or stained, shall be subject to a duty of ..... | 5% ad val. in addition to the rates otherwise chargeable thereon | 2½% ad val. in addition to current rates |
| 225 | Eyeglasses, goggles, and spectacles, and frames for the foregoing, or parts thereof, finished or unfinished, valued per dozen -- | | |
| | Not over 65 cents ..... | 20¢ per doz. and 15% ad val. | |
| | Over 65 cents but not over $2.50 ... | 60¢ per doz. and 20% ad val. | 40¢ per doz. and 10% ad val. |
| | Over $2.50 ..... | 40% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 226 | Lenses of glass or pebble, molded or pressed, or ground and polished to a cylindrical, prismatic, or spherical form, and ground and polished coquille or plano glasses, wholly or partly manufactured: | | |
| | With the edges unground: | | |
| | Eyeglass and spectacle lenses, valued per dozen pairs — | | |
| | Under $10 ..... | 40% ad val. | |
| | $10 or more ..... | 40% ad val. | 15% ad val. |
| | Lighthouse lenses ..... | 40% ad val. | 12½% ad val. |
| | Other ..... | 40% ad val. | |
| | With the edges beveled or ground: | | |
| | Eyeglass and spectacle lenses | 10¢ per doz. pairs and 35% ad val. | |
| | Lighthouse lenses valued per dozen pairs: | | |
| | Under $2 ..... | 10¢ per doz. pairs and 35% ad val. | 5¢ per doz. pairs and 10% ad val. |
| | $2 or more ..... | 10¢ per doz. pairs and 35% ad val. | 12½% ad val. |
| | Other ..... | 10¢ per doz. pairs and 35% ad val. | 10¢ per doz. pairs and 25% ad val. |
| | Strips of glass not over 3 inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns ..... | 35% ad val. | |
| 227 | Optical glass or glass used in the manufacture of lenses or prisms for spectacles, or for optical equipment or instruments, or for optical parts, commercial or scientific, in any and all forms ..... | 50% ad val. | |
| 228(a) | Cathetometers,<br>colorimeters,<br>corneal microscopes,<br>haemacytometers,<br>interferometers,<br>ophthalmoscopes,<br>optical measuring or optical testing instruments,<br>photometers,<br>polarimeters,<br>polariscopes,<br>recording or testing instruments for ophthalmological purposes, | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 228(a) (con.) | Cathetometers, etc. (con.): refractometers, saccharimeters, slit lamps, spectrographs, spectrometers, spectroscopes, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished ..... | 60% ad val. | 50% ad val. |
| | Prism-binoculars, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished ..... | 60% ad val. | 30% ad val. |
| (b) | Field glasses or opera glasses (not prism-binoculars), frames and mountings therefor, and parts of such glasses, frames, or mountings; all the foregoing, finished or unfinished, nspf: | | |
| | Field or opera glasses valued over $1 each ..... | 45% ad val. | 17½% ad val. |
| | Other ..... | 45% ad val. | 20% ad val. |
| | Microscopes, azimuth mirrors, mangin or parabolic mirrors for searchlight reflectors, mirrors for dental or surgical purposes, optical instruments not specified elsewhere in this subparagraph, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished, nspf ..... | 45% ad val. | |
| | Mirrors for optical purposes, octants, projection lenses, sextants, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished, nspf: | | |
| | Frames, mountings, and parts ..... | 45% ad val. | |
| | Other ..... | 45% ad val. | 35% ad val. |
| | Photographic lenses, frames and mountings, and parts of any of the foregoing; all the foregoing, finished or unfinished, nspf: | | |
| | Frames, mountings, and parts ..... | 45% ad val. | |
| | Lenses ..... | 45% ad val. | 25% ad val. |
| | Range finders which are optical instruments, designed to be used with photographic cameras, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished, nspf: | | |
| | Frames, mountings, and parts ..... | 45% ad val. | |
| | Range finders ..... | 45% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 228(b) (con.) | Telescopes, frames and mountings therefor, and parts of any of the foregoing; all the foregoing, finished or unfinished, nspf: | | |
| | Frames, mountings, and parts thereof, suitable in type and not excessive in quantity for use with, and imported in the same shipment with, telescopes valued over $2 each ..... | 45% ad val. | 22½% ad val. |
| | Other frames, mountings, and parts thereof, and all parts of telescopes ..... | 45% ad val. | |
| | Telescopes, valued each — | | |
| | Not over $2 ..... | 45% ad val. | |
| | Over $2 ..... | 45% ad val. | 22½% ad val. |
| 229 | Incandescent electric-light bulbs and lamps: | | |
| | Without filaments ..... | 20% ad val. | |
| | With filaments of carbon or other non-metallic material ..... | 30% ad val. | |
| | With metal filaments ..... | 20% ad val. | |
| 230(a) | Painted or stained glass windows and parts thereof, nspf ..... | 60% ad val. | 30% ad val. |
| (b) | Glass mirrors (except cased or framed mirrors in chief value of gold, platinum, or silver), not over 144 square inches in size, with or without cases or frames, nspf ..... | 50% ad val. | |
| (c) | Glass ruled or etched in any manner, and manufactures of such glass, for photographic reproductions or engraving processes, or for measuring or recording purposes ..... | 55% ad val. | 27½% ad val. |
| (d) | Glass and manufactures wholly or in chief value of glass, nspf (except broken glass or glass waste fit only for remanufacture) ..... | 50% ad val. | 25% ad val. |
| 231 | Ceramic and glass colors, enamels, fluxes, frostings, glazes, and smalts: | | |
| | Ground or pulverized ..... | 30% ad val. | 15% ad val. |
| | In any other form ..... | 40% ad val. | |
| | Cylinder, enamel, or opal glass tiles and tiling ..... | 40% ad val. | 15% ad val. |
| 232(a) | Breccia, marble, and onyx: | | |
| | In block, rough or squared only ... | 65¢ per cu. ft. | 32½¢ per cu. ft. |
| | Sawed or dressed, over 2 inches thick ..... | $1 per cu. ft. | 50¢ per cu. ft. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 232(b) | Slabs and paving tiles of breccia, marble, or onyx, containing not less than 4 superficial inches: | | |
| | Not rubbed and not polished in whole or in part: | | |
| | Not over 1 inch thick ..... | 8¢ per superficial ft. | 4¢ per superficial ft. |
| | Over 1 but not over 1-1/2 inches thick ..... | 10¢ per superficial ft. | 5¢ per superficial ft. |
| | Over 1-1/2 but not over 2 inches thick ..... | 13¢ per superficial ft. | 6½¢ per superficial ft. |
| | Rubbed in whole or in part: | | |
| | Not over 1 inch thick ..... | 11¢ per superficial ft. | 5½¢ per superficial ft. |
| | Over 1 but not over 1-1/2 inches thick ..... | 13¢ per superficial ft. | 6½¢ per superficial ft. |
| | Over 1-1/2 but not over 2 inches thick ..... | 16¢ per superficial ft. | 8¢ per superficial ft. |
| | Polished in whole or in part (whether or not rubbed): | | |
| | Not over 1 inch thick ..... | 14¢ per superficial ft. | 7¢ per superficial ft. |
| | Over 1 but not over 1-1/2 inches thick ..... | 16¢ per superficial ft. | 8¢ per superficial ft. |
| | Over 1-1/2 but not over 2 inches thick ..... | 19¢ per superficial ft. | 9½¢ per superficial ft. |
| (c) | Mosaic cubes of breccia, marble, or onyx, not over 2 cubic inches in size: | | |
| | Attached to paper or other material | 5¢ per superficial ft. and 35% ad val. | 2½¢ per superficial ft. and 17½% ad val. |
| | Loose ..... | ¼¢ per lb. and 20% ad val. | 1/8¢ per lb. and 10% ad val. |
| (d) | Breccia, marble, and onyx, wholly or partly manufactured into benches, monuments, vases, and other articles, and articles in chief value of these substances or any of them, nspf ..... | 50% ad val. | 25% ad val. |
| 233 | Alabaster and jet, wholly or partly manufactured into benches, monuments, vases, and other articles, and articles in chief value of these substances or either of them, nspf ..... | 50% ad val. | 25% ad val. |
| | Articles, except such as are cut into forms and shapes fitting them expressly for use in the construction of jewelry, nspf, wholly or in chief value of -- | | |
| | Agate or other semiprecious stone (not including rock crystal) ..... | 50% ad val. | |
| | Rock crystal ..... | 50% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 234(a) | Granite suitable for use as building, monumental, or paving stone, nspf: | | |
| | Hewn, dressed, pointed, pitched, lined, or polished, or otherwise manufactured ..... | 60% ad val. | 15% ad val. |
| | Unmanufactured, or not hewn, dressed, pointed, pitched, lined, or polished (including that which has been roughly squared merely to facilitate its shipment to the United States) ..... | 25¢ per cu. ft. | 10¢ per cu. ft. |
| (b) | Travertine stone, unmanufactured, or not dressed, hewn, or polished ..... | 25¢ per cu. ft. | 12½¢ per cu. ft. |
| (c) | Freestone, lava, limestone, sandstone, and all other stone suitable for use as monumental or building stone, except breccia, marble, and onyx, nspf: | | |
| | Hewn, dressed, or polished, or otherwise manufactured ..... | 50% ad val. | 25% ad val. |
| | Unmanufactured, or not hewn, dressed, or polished ..... | 15¢ per cu. ft. | 7½¢ per cu. ft. |
| 235 | Roofing slates ..... | 25% ad val. | |
| | Slate, slates, slate chimney pieces, mantels, slabs for tables, and other manufactures of slate (not including roofing slates), nspf ..... | 25% ad val. | 12½% ad val. |
| 236 | Watch crystals or watch glasses, finished or unfinished: | | |
| | Round ..... | 60% ad val. | 15% ad val. |
| | Other ..... | 60% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 301 | Cast and wrought scrap iron and scrap steel ..... Provided, That nothing shall be deemed scrap iron or scrap steel except secondhand, refuse, or waste iron or steel fit only to be remanufactured. | 75¢ per ton 1/ | 37½¢ per ton 1/ |
| | Granular or sponge iron ..... | $2.25 per ton | 62½¢ per ton |
| | Hammer scale, mill scale, and roll scale | 75¢ per ton | |
| | Iron in pigs and iron kentledge ..... | $1.12½ per ton | 60¢ per ton |
| | Spiegeleisen containing over 1% of carbon ..... Provided, That spiegeleisen for the purposes of this Act shall be an iron manganese alloy containing under 30% of manganese. | 75¢ per ton | |
| | Any of the foregoing containing any of the following substances in the quantity respectively specified shall be subject to additional duty as follows: | | |
| | On the chromium content over 0.2% . | 3¢ per lb. | 1½¢ per lb. |
| | On the molybdenum content over 0.2% | 65¢ per lb. | 35¢ per lb. |
| | On the tungsten content over 0.2% . | 72¢ per lb. | 50¢ per lb. |
| | On the vanadium content over 0.1% . | $1 per lb. | 50¢ per lb. |
| 302(a) | Manganese ore (including ferruginous manganese ore) or concentrates, containing over 10% of metallic manganese | 1¢ per lb. on the metallic manganese content | ¼¢ per lb. on the metallic manganese content |
| | If product of Cuba ..... | ..... | Free |
| | Manganiferous iron ore containing over 10% of metallic manganese ..... | 1¢ per lb. on the metallic manganese content | ¼¢ per lb. on the metallic manganese content |
| (b) | Molybdenum ore or concentrates ..... | 35¢ per lb. on the metallic molybdenum content | |
| (c) | Tungsten ore or concentrates ..... | 50¢ per lb. on the metallic tungsten content | |
| (d)(e) | Ferromanganese containing of carbon — | | |
| | Not over 1% ..... | 1-7/8¢ per lb. on the manganese content and 15% ad val. | 15/16¢ per lb. on the manganese content and 7½% ad val. |
| | Over 1% but under 4% ..... | 1-7/8¢ per lb. on the metallic manganese content | 15/16¢ per lb. on the metallic manganese content |
| | 4% or more ..... Provided, That ferromanganese for the purposes of this Act shall be such iron manganese alloys as contain 30% or more of manganese. | 1-7/8¢ per lb. on the metallic manganese content | 5/8¢ per lb. on the metallic manganese content |

1/ Duty suspended until close of June 30, 1953. See "Scrap metal" under "TEMPORARY EXEMPTIONS" on page 275.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 302(e) (con.) | Manganese boron; manganese silicon; and spiegeleisen containing not over 1% of carbon ..... | 1-7/8¢ per lb. on the metallic manganese content and 15% ad val. | 15/16¢ per lb. on the metallic manganese content and 7½% ad val. |
| | Manganese metal ..... | 1-7/8¢ per lb. on the metallic manganese content and 15% ad val. | |
| (f) | Calcium molybdate, ferromolybdenum, metallic molybdenum, molybdenum powder, and all other alloys and compounds of molybdenum ..... | 50¢ per lb. on the molybdenum content and 15% ad val. | 25¢ per lb. on the molybdenum content and 7½% ad val. |
| (g) | Tungsten carbide, tungsten metal, and combinations or mixtures containing tungsten carbide or tungsten metal; all the foregoing in grains, lumps, or powder ..... | 60¢ per lb. on the tungsten content and 50% ad val. | 42¢ per lb. on the tungsten content and 25% ad val. |
| | Tungstic acid and all other compounds of tungsten, nspf ..... | 60¢ per lb. on the tungsten content and 40% ad val. | 42¢ per lb. on the tungsten content and 20% ad val. |
| (h) | Chromium cobalt tungsten, chromium tungsten, ferrochromium tungsten, ferrotungsten, tungsten nickel, and all other alloys of tungsten, nspf ..... | 60¢ per lb. on the tungsten content and 25% ad val. | 42¢ per lb. on the tungsten content and 12½% ad val. |
| (i) | Ferrosilicon containing of silicon -- | | |
| | 8% or more but under 60% ..... | 2¢ per lb. on the silicon content | 1¢ per lb. on the silicon content |
| | 60% or more but under 80% ..... | 3¢ per lb. on the silicon content | 1½¢ per lb. on the silicon content |
| | 80% or more but under 90% ..... | 4¢ per lb. on the silicon content | 2¢ per lb. on the silicon content |
| | 90% or more ..... | 8¢ per lb. on the silicon content | 4¢ per lb. on the silicon content |
| | Silicon metal ..... | 8¢ per lb. on the silicon content | 4¢ per lb. on the silicon content |
| (j) | Alsimin, ferroaluminum silicon, and ferrosilicon aluminum: | | |
| | Containing 20% or more but not over 52% of aluminum and having iron and silicon as the other principal component elements ..... | 2½¢ per lb. * | 1¼¢ per lb. |
| | Other ..... | 5¢ per lb. | 2½¢ per lb. |
| | Aluminum silicon and silicon aluminum .. | 5¢ per lb. | 2½¢ per lb. |
| (k) | Chrome metal or chromium metal ..... | 30% ad val. | 12½% ad val. |
| | Ferrochrome or ferrochromium, containing of carbon -- | | |
| | Under 3% ..... | 30% ad val. | 12½% ad val. |
| | 3% or more ..... | 2½¢ per lb. on the chromium content | 5/8¢ per lb. on the chromium content |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 302(l) | Boron carbide ..... | 25% ad val. | 6¼% ad val. |
| | Chromium carbide, chromium nickel, chromium silicon, chromium vanadium, manganese copper, and vanadium carbide .. | 25% ad val. | 12½% ad val. |
| (m) | Ferroaluminum vanadium, ferroboron, ferromanganese vanadium, ferrophosphorus, ferrosilicon aluminum vanadium, ferrosilicon vanadium, ferrotitanium, ferrouranium, ferrovanadium, ferrozirconium, and zirconium ferrosilicon ..... | 25% ad val. | 12½% ad val. |
| (n) | Barium, boron, columbium or niobium, strontium, tantalum, thorium, vanadium, and zirconium ..... | 25% ad val. | 12½% ad val. |
| | Calcium ..... | 25% ad val. | 17½% ad val. |
| | Titanium ..... | 25% ad val. | 20% ad val. |
| | Uranium ..... | 25% ad val. | |
| | Alloys of two or more of the above-named metals: | | |
| | Containing uranium but not containing columbium or niobium, or tantalum ..... | 25% ad val. | |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | Alloys of one or more of the above-named metals with one or more of the metals aluminum, chromium, cobalt, copper, manganese, nickel, or silicon: | | |
| | Calcium silicon and zirconium silicon ..... | 25% ad val. | 12½% ad val. |
| | Containing uranium ..... | 25% ad val. | |
| | Other ..... | 25% ad val. | 20% ad val. |
| (o) | Alloys used in the manufacture of iron or steel, nspf: | | |
| | Containing 18% or more of aluminum, 28% or more of iron, 18% or more of manganese, and 18% or more of silicon ..... | 25% ad val. | 6¼% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| (p) | Cerium metal ..... | $2 per lb. | $1 per lb. |
| (q) | Ferrocerium and all other cerium alloys | $2 per lb. and 25% ad val. | $1 per lb. and 12½% ad val. |
| (r) | Ductile columbium or niobium metal, ductile nonferrous alloys of columbium or niobium metal or of tantalum metal, and ductile tantalum metal ..... | 40% ad val. | |
| 303 | Bar iron; iron in blooms, loops, slabs or other forms (except castings) less finished than iron in bars and more advanced than pig iron; muck bars and pieces thereof (except crop ends); and | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 303 (con.) | Bar iron, etc. (con.): round iron in coils or rods; all the foregoing valued per pound — | | |
| | Not over 1-1/2 cents ..... | 0.3¢ per lb. | 1/8¢ per lb. |
| | Over 1-1/2 but not over 2-1/2 cents | ½¢ per lb. | ¼¢ per lb. |
| | Over 2-1/2 but not over 3-1/2 cents | 0.8¢ per lb. | 0.3¢ per lb. |
| | Over 3-1/2 but not over 5 cents ... | 1¢ per lb. | 0.4¢ per lb. |
| | Over 5 cents ..... | 1½¢ per lb. | ½¢ per lb. |
| 304 | Concrete reinforcement bars; die blanks or blocks; dry sand, iron, or loam molded steel castings of all descriptions and shapes; gun-barrel molds not in bars; hammer molds or swaged steel; plates and sheets and steel nspf; pressed, sheared, or stamped steel shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; shafting; all the foregoing valued per pound -- | | |
| | Not over 1-1/2 cents ..... | 0.3¢ per lb. | 1/8¢ per lb. |
| | Over 1-1/2 but not over 2-1/2 cents | ½¢ per lb. | 0.2¢ per lb. |
| | Over 2-1/2 but not over 3-1/2 cents | 0.8¢ per lb. | 10% ad val. |
| | Over 3-1/2 but not over 5 cents ... | 1¢ per lb. | 10% ad val. |
| | Over 5 but not over 8 cents ..... | 1.7¢ per lb. | 12½% ad val. |
| | Over 8 but not over 12 cents ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Over 12 but not over 16 cents ..... | 3½¢ per lb. | 1-3/4¢ per lb. |
| | Over 16 cents ..... | 20% ad val. | 12½% ad val. |
| | Provided, That steel circular saw plates shall be subject to an additional duty of ..... | ¼¢ per lb. | 1/8¢ per lb. |
| | Steel bars and billets, whether hollow or solid, valued per pound -- | | |
| | Not over 1-1/2 cents ..... | 0.3¢ per lb. | 1/8¢ per lb. |
| | Over 1-1/2 but not over 2-1/2 cents and weighing per linear foot: | | |
| | Not over 30 pounds ..... | ½¢ per lb. | 0.2¢ per lb. |
| | Over 30 pounds ..... | ½¢ per lb. | 3/16¢ per lb. |
| | Over 2-1/2 but not over 3-1/2 cents | 0.8¢ per lb. | 10% ad val. |
| | Over 3-1/2 but not over 4 cents ... | 1¢ per lb. | 10% ad val. |
| | Over 4 but not over 5 cents: | | |
| | Hollow bars and hollow drill steel ..... | 1-3/4¢ per lb. | 3/8¢ per lb. and 10% ad val. |
| | Other ..... | 1¢ per lb. | 10% ad val. |
| | Over 5 but not over 8 cents: | | |
| | Hollow bars and hollow drill steel ..... | 2.45¢ per lb. | 3/8¢ per lb. and 10% ad val. |
| | Other ..... | 1.7¢ per lb. | 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 304 (con.) | Steel bars and billets, etc. (con.): | | |
| | Over 8 but not over 12 cents: | | |
| | Hollow bars and hollow drill steel, valued per pound -- | | |
| | Under 8-3/4 cents ..... | 3¼¢ per lb. | 7/8¢ per lb. |
| | 8-3/4 cents or more ..... | 3¼¢ per lb. | 10% ad val. |
| | Other ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Over 12 but not over 16 cents: | | |
| | Hollow bars and hollow drill steel ..... | 4¼¢ per lb. | 2-1/8¢ per lb. |
| | Other ..... | 3½¢ per lb. | 1-3/4¢ per lb. |
| | Over 16 cents: | | |
| | Hollow bars and hollow drill steel ..... | 3/4¢ per lb. and 20% ad val. | 3/8¢ per lb. and 12½% ad val. |
| | Other ..... | 20% ad val. | 12½% ad val. |
| | Steel blooms, ingots, cogged ingots, and slabs, by whatever process made, valued per pound -- | | |
| | Not over 1-1/2 cents ..... | 0.3¢ per lb. | 1/8¢ per lb. |
| | Over 1-1/2 but not over 2-1/2 cents | ½¢ per lb. | 3/16¢ per lb. |
| | Over 2-1/2 but not over 3-1/2 cents | 0.8¢ per lb. | 10% ad val. |
| | Over 3-1/2 but not over 5 cents ... | 1¢ per lb. | 10% ad val. |
| | Over 5 but not over 8 cents ..... | 1.7¢ per lb. | 12½% ad val. |
| | Over 8 but not over 12 cents ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Over 12 but not over 16 cents ..... | 3½¢ per lb. | 1-3/4¢ per lb. |
| | Over 16 cents ..... | 20% ad val. | 12½% ad val. |
| 305 | In addition to the rates of duty provided for in paragraphs 303, 304, 307, 308, 312, 313, 315, 316, 317, 318, 319, 322, 323, 324, 327, and 328 of this schedule 3, there shall be paid on all iron or steel in the products described or enumerated in such paragraphs -- | | |
| (1) | On iron or steel containing over 0.2% of chromium, molybdenum, or tungsten, or over 0.6% of cobalt, nickel, or any other metallic element used in alloying iron or steel and not named in this subdivision (1), or over 0.1% of vanadium ..... | 8% ad val. | 4% ad val. |
| | Provided, That phosphorus shall not be considered an alloying material unless present in the iron or steel in excess of 5%, nor shall manganese or silicon be so considered unless either is present in the iron in excess of 3%, or unless either is present in the steel in excess of 1%; | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 305(2) | and an additional cumulative duty on any -- | | |
| | Chromium content over 0.2% ... | 3¢ per lb. | 1½¢ per lb. |
| | Molybdenum content over 0.2% . | 65¢ per lb. | 35¢ per lb. |
| | Tungsten content over 0.2% ... | 72¢ per lb. | 50¢ per lb. |
| | Vanadium content over 0.1% ... | $1 per lb. | 50¢ per lb. |
| 306 | All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or cast, converted, or made from iron or its ores by the basic, Bessemer, Clapp-Griffith, crucible, electric, open-hearth, pneumatic, Siemens-Martin, or Thomas-Gilchrist process, or by the equivalent of either, or by a combination of two or more of the processes or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable (except malleable-iron castings), shall be classified as steel. | | |
| 307 | Boiler or other plate iron or steel (except crucible plate steel and saw plate steel), not thinner than 0.109 inch, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel sheared or rolled in grooves; all the foregoing valued per pound -- | | |
| | Not over 3 cents ..... | ½¢ per lb. | 0.175¢ per lb. |
| | Over 3 cents ..... | 20% ad val. | 10% ad val. |
| | Provided, That all plates or sheets of iron or steel thinner than 0.109 inch shall be subject to duty as iron or steel sheets. | | |
| 308 | Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel; all the foregoing valued per pound -- | | |
| | Not over 3 cents, and in thickness -- | | |
| | Under 0.109 but not under 0.038 inch ..... | 0.45¢ per lb. | 0.175¢ per lb. |
| | Under 0.038 but not under 0.022 inch ..... | 0.55¢ per lb. | 0.225¢ per lb. |
| | Under 0.022 but not under 0.010 inch ..... | 3/4¢ per lb. | 0.3¢ per lb. |
| | Under 0.010 inch ..... | 0.85¢ per lb. | 0.35¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 308 | Sheets of iron etc. (con.): | | |
| | Not over 3 cents, and corrugated or crimped ..... | 3/4¢ per lb. | 0.3¢ per lb. |
| | Over 3 cents ..... | 20% ad val. | 10% ad val. |
| | Provided, That all plates or sheets of black or common iron or steel not thinner than 0.109 inch shall be subject to duty as plate iron or plate steel. | | |
| 309 | Iron or steel bars, plates, rods, and sheets, and band, hoop, or scroll iron or steel, when coated or galvanized with spelter, zinc, other metals, or any alloy of metals (except the products known commercially as taggers tin, terneplates, or tin plates) ..... | The duty applicable to such articles when not so coated or galvanized and 0.2¢ per lb. additional | The duty applicable to such articles when not so coated or galvanized and 0.1¢ per lb. additional |
| | Plates or sheets of copper, iron, nickel, steel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding ..... | 30% ad val. | 1/ |
| | Plates or sheets of iron or steel, by whatever name designated, other than glanced, planished, or polished, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished ..... | The duty applicable to corresponding thicknesses of black or common sheet iron or steel and 0.2¢ per lb. additional | The duty applicable to corresponding thicknesses of black or common sheet iron or steel and 0.1¢ per lb. additional |
| | Plates or sheets of iron or steel, glanced, planished, or polished, by whatever name designated ..... | 1¼¢ per lb. | |
| | Thermostatic metal in plates, sheets, or other forms ..... | 50% ad val. | |
| 310 | Plates or sheets of iron or steel, or taggers iron or steel, coated with lead or tin, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as taggers tin, terneplates, or tin plates ..... | 1¢ per lb. | |
| 311 | No article nspf which is partly or wholly manufactured from, or in chief value of, band, hoop, plate, scroll, or sheet iron or steel, or terneplate, or tin plate shall be subject to a lower rate of duty than is imposed on the aforesaid material from which it is made, or which is its component of chief value. | | |

1/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 312 | Angles, beams, bulb and deck beams, car-truck channels, channels, columns and posts and parts or sections of columns and posts, girders, joists, tees, and all other structural shapes of iron or steel: | | |
| | Not assembled, manufactured, or advanced beyond casting, hammering, or rolling ..... | 0.2¢ per lb. | 0.1¢ per lb. |
| | Assembled, drilled, fabricated for use, fitted, machined, punched, or otherwise advanced beyond casting, hammering, or rolling .. | 20% ad val. | 7½% ad val. |
| | Frames and sashes of iron or steel ..... | 25% ad val. | 15% ad val. |
| | Sheet piling ..... | 0.2¢ per lb. | |
| 313 | Band, hoop, and scroll iron or steel, nspf, valued not over 3 cents per pound, not over 8 inches wide, and in thickness -- | | |
| | Under 0.375 but not under 0.109 inch ..... | 0.25¢ per lb. | 0.125¢ per lb. |
| | Under 0.109 but not under 0.038 inch ..... | 0.35¢ per lb. | 0.175¢ per lb. |
| | Under 0.038 inch ..... | 0.55¢ per lb. | 0.275¢ per lb. |
| | Provided, That barrel hoops of iron or steel, and band or hoop iron or steel, flared, punched, or splayed, with or without buckles or fastenings, shall pay no more duty than that imposed on the band or hoop iron or steel from which they are made. | | |
| | Bands and strips of iron or steel, whether in long or short lengths, nspf | 25% ad val. | 12½% ad val. |
| 314 | Band or hoop iron or steel, cut to lengths, or partly or wholly manufactured into hoops or ties, whether or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity ..... | ¼¢ per lb. | 0.1¢ per lb. |
| 315 | Fence, rivet, screw, and other iron or steel wire rods, whether oval, round, square, or in any other shape; nail rods and flat rods up to 6 inches in width and ready to be drawn or rolled into strips or wire; all the foregoing, in coils or otherwise, and valued | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 315 (con.) | Fence, etc. wire rods, etc. (con.): per pound -- | | |
| | Not over 2-1/2 cents ..... | 0.3¢ per lb. | 1/8¢ per lb. |
| | Over 2-1/2 but not over 4 cents ... | 0.3¢ per lb. | 0.15¢ per lb. |
| | Over 4 cents ..... | 0.6¢ per lb. | 0.3¢ per lb. |
| | Provided, That all round iron or steel rods under 0.20 inch in diameter shall be dutiable as wire. | | |
| | Iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall be subject to an additional duty of ..... | ¼¢ per lb. | 1/8¢ per lb. |
| | Iron or steel bars and rods of whatever section or shape which are cold drawn, cold hammered, cold rolled, or polished in any way in addition to the ordinary process of hot rolling or hammering .. | The rate for hot rolled bars or rods and 1/8¢ per lb. additional | The rate for hot rolled bars or rods and 1/16¢ per lb. additional |
| | Plates, sheets, or strips of iron or steel of whatever shape, other than glanced, planished, or polished sheet iron or sheet steel, which are blued, brightened, cold hammered, polished, or tempered by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only ..... | The rate for such products of black or common finish of corresponding thickness or value, and 0.2¢ per lb. additional | The rate for such products of black or common finish of corresponding thickness or value, and 0.1¢ per lb. additional |
| 316(a) 1/ | Flat wires and steel in strips not thicker than 1/4 inch and not over 16 inches wide, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced, in thickness — | | |
| | Not over 0.01 inch ..... | 25% ad val. | 7½% ad val. |
| | Over 0.01 but not over 0.05 inch .. | 25% ad val. | 10% ad val. |
| | Over 0.05 inch ..... | 25% ad val. | 12½% ad val. |
| | Round iron or steel wire valued per pound — | | |
| | Not over 6 cents, and in diameter — | | |
| | Under 0.065 inch ..... | 1½¢ per lb. | 3/4¢ per lb. |
| | 0.065 or more but under 0.095 inch ..... | 1¼¢ per lb. | 5/8¢ per lb. |
| | 0.095 inch or more ..... | 3/4¢ per lb. | 3/8¢ per lb. |
| | Over 6 cents ..... | 25% ad val. | 10% ad val. |
| | Spinning and twisting ring travelers ... | 35% ad val. | |
| | Telegraph, telephone, and other wires and cables composed of iron, steel, or other metal (except gold, molybdenum, platinum, silver, and tungsten), covered with or composed in part of compound, cotton, enamel, jute, lacquer, paper, rubber, silk, or other material, with or without metal covering ..... | 35% ad val. | 17½% ad val. |

1/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 316(a) (con.) | Wire healds and heddles ..... | 25¢ per 1000 and 30% ad val. | |
| | Wire of iron, steel, or other metal coated by dipping, galvanizing, sherardizing, electrolytic, or any other process with tin, zinc, or other metal | The rate for the wire of which it is made and 0.2¢ per lb. additional | The rate for the wire of which it is made and 0.1¢ per lb. additional |
| | Wire of iron, steel, or other metal (except gold, molybdenum, platinum, silver, and tungsten), nspf ..... | 25% ad val. | 12½% ad val. |
| | Wire rope valued per pound -- | | |
| | Under 6-1/4 cents ..... | 35% ad val. | 20% ad val. |
| | 6-1/4 or more but not over 12-1/2 cents ..... | 35% ad val. | 1¼¢ per lb. |
| | Over 12-1/2 cents ..... | 35% ad val. | 10% ad val. |
| | Wire strand ..... | 35% ad val. | 17½% ad val. |
| (b) | Bars, ingots, sheets, shot, wire, and other forms, nspf, and scrap, containing over 50% of molybdenum, molybdenum carbide, tungsten, or tungsten carbide, or combinations thereof: | | |
| | Bars, ingots, scrap, and shot ..... | 50% ad val. 1/ | 25% ad val. 1/ |
| | Other ..... | 60% ad val. | 30% ad val. |
| 317 | Galvanized wire nspf, not over 0.20 and not under 0.08 inch in diameter, commonly used for fencing purposes; galvanized wire fencing composed of wires not over 0.20 and not under 0.08 inch in diameter; and all wire commonly used for baling hay or other commodities ..... | ½¢ per lb. | ¼¢ per lb. |
| 318 2/ | Cylinder wires, suitable for use in paper-making machines (whether or not parts of or fitted or attached to such machines), and woven-wire cloth suitable for use in the manufacture of Fourdrinier wires or cylinder wires: | | |
| | Having more than 55 meshes per lineal inch in warp or filling .. | 75% ad val. * | 50% ad val. |
| | Other ..... | 50% ad val. | 35% ad val. |
| | Fabric, gauze, or screen, made of wire composed of any metal or alloy, nspf, with meshes -- | | |
| | Not finer than 30 wires to the lineal inch in warp or filling, and valued per square foot -- | | |
| | Under 3-3/4 cents ..... | 25% ad val. | 20% ad val. |
| | 3-3/4 or more but not over 7-1/2 cents ..... | 25% ad val. | 3/4¢ per sq. ft. |
| | Over 7-1/2 cents ..... | 25% ad val. | 10% ad val. |

1/ Duty on certain scrap suspended until close of June 30, 1953. See "Scrap metal" under "TEMPORARY EXEMPTIONS" on page 275.

2/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 318 (con.) | Fabric, etc. of any metal etc. (con.): | | |
| | Finer than 30 but not finer than 90 wires to the lineal inch in warp or filling, and valued per square foot -- | | |
| | Under 12-1/2 cents ..... | 40% ad val. | 20% ad val. |
| | 12-1/2 or more but not over 25 cents ..... | 40% ad val. | 2½¢ per sq. ft. |
| | Over 25 cents ..... | 40% ad val. | 10% ad val. |
| | Finer than 90 wires to the lineal inch in warp or filling ..... | 50% ad val. | 25% ad val. |
| | Fourdrinier wires, suitable for use in paper-making machines (whether or not parts of or fitted or attached to such machines) ..... | 75% ad val. * | 50% ad val. |
| 319(a) | Forgings of iron or steel, or both, not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, nspf ..... | 25% ad val. | 12½% ad val. |
| | Iron or steel anchors and parts thereof | 25% ad val. | 15% ad val. |
| (b) | Autoclaves, catalyst chambers or tubes, containers, converters, cylinders, drums, ovens, penstock pipes, reaction chambers, scrubbers, separators, shells, soakers, stills, and vessels; any of the foregoing wholly or in chief value of iron or steel, by whatever process made (except by casting), partly or wholly manufactured, if over 20 inches at the largest inside diameter (exclusive of non-metallic lining) and having metal walls 1-1/4 inches or more thick, and parts for any of the foregoing ..... | 35% ad val. | |
| 320 | Electric storage batteries and parts thereof, storage battery plates, and storage battery plate material, wholly or partly manufactured; all the foregoing, nspf ..... | 40% ad val. | 20% ad val. |
| 321 | Antifriction balls and rollers, and metal balls and rollers commonly used in ball or roller bearings, finished or unfinished, for whatever use intended ..... | 10¢ per lb. and 45% ad val. | 4¢ per lb. and 12½% ad val. |
| | Metal ball or roller bearings, and parts thereof (not including balls or rollers), finished or unfinished, for whatever use intended ..... | 10¢ per lb. and 45% ad val. | 4¢ per lb. and 17½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 322 | Rail braces, other railway bars of iron or steel or in part of steel, punched iron or steel flat rails, and T rails | 0.1¢ per lb. 1/ | 0.05¢ per lb. 1/ |
| | Railway fishplates or splice bars, and tie plates, of iron or steel ..... | ¼¢ per lb. | 1/8¢ per lb. |
| 323 | Axles and parts thereof, axle bars, axle blanks, and forgings for axles, of iron or steel, finished or unfinished, nspf, valued not over 6 cents per pound ..... | 0.6¢ per lb. | 0.3¢ per lb. |
| | Provided, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at ..... | The rate for the wheels in which they are fitted | The current rate for the wheels |
| 324 | Wheels for railway purposes, and parts thereof, of iron or steel, and steel-tired wheels for railway purposes, wholly or partly finished, and iron or steel car, locomotive, or other railway tires and parts thereof, wholly or partly manufactured ..... | 1¢ per lb. | ½¢ per lb. |
| | Provided, That when such wheels or parts are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at ..... | The rate for the wheels when imported separately | The current rate for the wheels |
| 325 | Jewelers' and other anvils weighing under 5 pounds each ..... | 45% ad val. | 22½% ad val. |
| | Other anvils of iron or steel, or both, by whatever process made, finished or unfinished ..... | 3¢ per lb. | 1¢ per lb. |
| 326 | Blacksmiths' hammers, sledges, and tongs, crowbars, track tools, and wedges, of iron or steel ..... | 1-3/8¢ per lb. | 11/16¢ per lb. |
| 327 | Cast hollow ware, coated, glazed, or tinned (not including enameled ware or hollow ware containing electrical elements) ..... | 20% ad val. | 10% ad val. |
| | Castings of malleable iron, nspf: | | |
| | Heel and other plates for boots and shoes (including those containing leather pegs or plugs) ..... | 20% ad val. | 5% ad val. |
| | Other ..... | 20% ad val. | 10% ad val. |

1/ Duty on relaying and rerolling rails suspended until close of June 30, 1953. See "Scrap metal" under "TEMPORARY EXEMPTIONS" on page 275.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 327 (con.) | Cast-iron andirons; cast-iron hatters' irons, sadirons, and tailors' irons (not including electric irons); cast-iron plates and stove plates, and castings and vessels wholly of cast iron, including all castings of iron and cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by operations or processes subsequent to the casting process, but have not been made up into articles or parts thereof or finished machine parts ..... | 20% ad val. | 5% ad val. |
| | Cast-iron pipe of every description, and cast-iron fittings for cast-iron pipe | 25% ad val. | 10% ad val. |
| | Molders' patterns, of whatever material, for the manufacture of castings ..... | 50% ad val. | 12½% ad val. |
| 328 | Butt-welded, lap-welded, jointed, or seamed iron or steel flues, pipes, stays, and tubes, not thinner than 0.065 inch, and in diameter -- | | |
| | Under 1/4 inch ..... | 1-3/4¢ per lb. | 7/8¢ per lb. |
| | 1/4 or more but under 3/8 inch .... | 1¼¢ per lb. | 5/8¢ per lb. |
| | 3/8 inch or more ..... | 3/4¢ per lb. | 3/8¢ per lb. |
| | Provided, That no flues, pipes, stays, or tubes, made of charcoal iron, shall be subject to a less rate of duty than ..... | 1¼¢ per lb. | 5/8¢ per lb. |
| | Cylindrical and tubular tanks or vessels for holding gas, liquids, or other material, whether full or empty ..... | 25% ad val. | 12½% ad val. |
| | Flexible metal hose or tubing, whether covered with wire or other material, including any appliances or attachments affixed thereto, nspf ..... | 30% ad val. | 20% ad val. |
| | Flues and tubes made from plate metal, whether corrugated, ribbed, or otherwise reinforced against collapsing pressure ..... | 25% ad val. | 12½% ad val. |
| | Furnaces, welded cylindrical ..... | 25% ad val. | 12½% ad val. |
| | Rigid iron or steel pipes or tubes prepared and coated or lined in any manner suitable for use as conduits for electrical conductors ..... | 30% ad val. | 15% ad val. |
| | Tubes, iron or steel, finished or unfinished, nspf: | | |
| | Suitable for use in the manufacture of ball or roller bearings ..... | 25% ad val. | 17½% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 329 | Anchor or stud link chain, in diameter — | | |
| | Under 2 inches ..... | 2¢ per lb. | 1¢ per lb. |
| | 2 inches or more ..... | 1½¢ per lb. | 3/4¢ per lb. |
| | Chain and chains of all kinds, of iron or steel, in diameter -- | | |
| | Under 5/16 inch ..... | 4¢ per lb. | 2¢ per lb. |
| | 5/16 or more but under 3/8 inch ... | 2-1/8¢ per lb. | 3/4¢ per lb. |
| | 3/8 or more but under 3/4 inch .... | 1-1/8¢ per lb. | ½¢ per lb. |
| | 3/4 inch or more ..... | 7/8¢ per lb. | 7/16¢ per lb. |
| | Chains of iron or steel, used for the transmission of power, of not over 2-inch pitch and containing more than three parts per pitch, and parts thereof, finished or unfinished, valued per pound -- | | |
| | Under 40 cents ..... | 40% ad val. | 30% ad val. |
| | 40 cents or more ..... | 40% ad val. | 15% ad val. |
| | Other chains used for the transmission of power, and parts thereof ..... | 35% ad val. | 15% ad val. |
| | Provided, That articles manufactured wholly or in chief value of chain shall not be subject to a lower rate of duty than that imposed on the chain of which they are made or of which they are in chief value. | | |
| 330 | Bolts, with or without threads or nuts, and bolt blanks, of iron or steel .... | 1¢ per lb. | ½¢ per lb. |
| | Nuts, nut blanks, and washers, of wrought iron or steel ..... | 0.6¢ per lb. | 0.3¢ per lb. |
| | Spiral nut locks, and lock washers, of iron or steel ..... | 35% ad val. | 20% ad val. |
| 331 | Brads, nails, spikes, staples, and tacks, made of iron or steel wire: | | |
| | 1 inch or more long and 0.065 inch or more in diameter ..... | 0.4¢ per lb. | 0.2¢ per lb. |
| | Under 1 inch long and under 0.065 inch in diameter ..... | 3/4¢ per lb. | ½¢ per lb. |
| | Brads, spikes, staples, and tacks (not including thumb tacks), nspf ..... | 0.6¢ per lb. | ½¢ per lb. |
| | Chair glides of two or more pieces of iron or steel, finished or unfinished | 4½¢ per lb. * | |
| | Cut brads and cut tacks, of iron or steel, not over 2 inches long ..... | 15% ad val. | 7½% ad val. |
| | Cut nails and cut spikes, of iron or steel, over 2 inches long ..... | 0.4¢ per lb. | 0.2¢ per lb. |
| | Cut nails and hobnails, of iron or steel, not over 2 inches long ..... | 15% ad val. | 10% ad val. |
| | Horseshoe nails, and other iron or steel nails, nspf ..... | 1½¢ per lb. | |
| | Staples, in strip form, for use in paper fasteners or stapling machines ..... | 2¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 331 (con.) | Thumb tacks nspf ..... | 0.9¢ per lb. * | |
| | Thumb tacks and upholsterers' nails, of two or more pieces of iron or steel, finished or unfinished ..... | 4½¢ per lb. * | 4¢ per lb. |
| 332 | Rivets of iron or steel, nspf ..... | 1¢ per lb. | ½¢ per lb. |
| | Rivets, steel points, and studs, brightened, lathed, or machined, and rivets or studs for nonskidding automobile tires ..... | 30% ad val. | 15% ad val. |
| 333 | Common horse, mule, or ox shoes, of wrought iron or steel ..... | 0.2¢ per lb. | |
| | Horse, mule, or ox shoes, drilled, punched, or tapped, of wrought iron or steel, for use with adjustable wrought-iron or steel skid calks, and solid drop-forged calked shoes of wrought iron or steel ..... | 1¢ per lb. | |
| 334 | Steel shavings ..... | 5¢ per lb. and 30% ad val. | |
| | Steel wool ..... | 10¢ per lb. and 30% ad val. | 5¢ per lb. and 15% ad val. |
| 335 | Grit, sand, and shot, of iron or steel, in any form ..... | 3/4¢ per lb. | 5/8¢ per lb. |
| 336 | Corset clasps, corset steels, and dress steels, whether plain or covered with cotton, silk, or other material ..... | 35% ad val. | 17½% ad val. |
| 337 | Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation: | | |
| | Manufactured with round iron or untempered round steel wire ..... | 20% ad val. | 10% ad val. |
| | Manufactured with tempered round steel wire, or plated wire, or other than round iron or steel wire, or with felt face, wool face, or rubber-face cloth containing wool ..... | 45% ad val. | 25% ad val. |
| 338 | Screws commonly called wood screws, of iron or steel ..... | 25% ad val. | 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 339 1/ | Table, household, kitchen, and hospital utensils, and hollow or flat ware, nspf, whether or not containing electrical heating elements as constituent parts: | | |
| | Plated with gold ..... | 65% ad val. | |
| | Plated with platinum but not plated in any part with gold ..... | 65% ad val. | 32½% ad val. |
| | Plated with silver ..... | 50% ad val. | 25% ad val. |
| | Composed of iron or steel and enameled or glazed with vitreous glasses ..... | 5¢ per lb. and 30% ad val. | 2½¢ per lb. and 7½% ad val. |
| | Wholly or in chief value of aluminum ..... | 8½¢ per lb. and 40% ad val. | 4¼¢ per lb. and 20% ad val. |
| | Not plated with gold, platinum, or silver, nspf, and wholly or in chief value of -- | | |
| | Brass ..... | 40% ad val. | 15% ad val. |
| | Copper ..... | 40% ad val. | 20% ad val. |
| | Pewter ..... | 40% ad val. | 12½% ad val. |
| | Tin or tin plate: | | |
| | Containing electrical heating elements ..... | 40% ad val. | 20% ad val. |
| | Not containing electrical heating elements ..... | 40% ad val. | 12% ad val. |
| | Other base metal: | | |
| | Electric flatirons ..... | 40% ad val. | |
| | Other ..... | 40% ad val. | 20% ad val. |
| 340 | Circular saws, mill saws, pit and drag saws, and steel band saws, finished or further advanced than tempered and polished ..... | 20% ad val. | 10% ad val. |
| | Crosscut saws, finished or further advanced than tempered and polished, and back, hand, and all other saws, nspf; all the foregoing valued each -- | | |
| | Not over 5 cents ..... | 20% ad val. | 10% ad val. |
| | Over 5 cents: | | |
| | Hacksaw blades ..... | 20% ad val. | 10% ad val. |
| | Other ..... | 20% ad val. | 7½% ad val. |
| | Jewelers' or piercing saws ..... | 40¢ per gross | 20¢ per gross |
| 341 | Electrotype plates, half-tone plates, photo-engraved plates, photogravure plates, steel plates, stereotype plates, and plates of other materials, engraved or otherwise prepared for printing, and plates of iron or steel engraved or fashioned for use in the production of designs, impressions, or patterns on glass in the process of manufacturing plate or other glass ... | 25% ad val. | 12½% ad val. |

1/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 341 (con.) | Lithographic plates of stone or other material drawn, engraved, or prepared | 25% ad val. | 12½% ad val. |
| 342 | Parasol and umbrella ribs and stretchers, wholly or in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partly finished ..... | 60% ad val. | 30% ad val. |
| 343 | Bodkins of metal ..... | 45% ad val. | 30% ad val. |
| | Crochet hooks or needles ..... | $1.15 per 1000 and 40% ad val. | |
| | Knitting, tape, and other needles, nspf | 45% ad val. | 30% ad val. |
| | Latch needles ..... | $2 per 1000 and 60% ad val. | $1 per 1000 and 30% ad val. |
| | Needle books or needle cases furnished with — | | |
| | Assortments of needles only and valued per dozen books or cases -- | | |
| | Under $1.25 ..... | 45% ad val. | |
| | $1.25 or more ..... | 45% ad val. | 30% ad val. |
| | Combinations of needles and other articles ..... | 45% ad val. | |
| | Needles for embroidery, sewing, or shoe machines of every description, nspf .. | $1.15 per 1000 and 40% ad val. | 75¢ per 1000 and 20% ad val. |
| | Needles for knitting machines of every description, nspf ..... | $1.15 per 1000 and 40% ad val. | |
| | Spring-beard needles ..... | $1.50 per 1000 and 50% ad val. | 75¢ per 1000 and 25% ad val. |
| 344 | Cylindrical steel rolls, ground and polished, valued 25 cents or more per pound: | | |
| | Containing over 0.2% of chromium, molybdenum, or tungsten, or over 0.1% of vanadium ..... | 40% ad val. | |
| | Other ..... | 25% ad val. | |
| 345 | Bits, buckles, rings, snaps, swivels, and other articles of metal, commonly or commercially known as -- | | |
| | Harness hardware: | | |
| | Not plated with gold or silver | 35% ad val. | 12½% ad val. |
| | Plated with gold or silver ... | 60% ad val. | 15% ad val. |
| | Saddlery or riding-bridle hardware: | | |
| | Not plated with gold or silver | 50% ad val. | 12½% ad val. |
| | Plated with gold or silver ... | 60% ad val. | 15% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 346 | Belt buckles, shoe or slipper buckles, trouser buckles, and waistcoat buckles, and parts thereof, partly or wholly of base metal, and valued per 100 -- | | |
| | Not over 20 cents ..... | 5¢ per 100 and 20% ad val. | |
| | Over 20 but not over 50 cents ..... | 10¢ per 100 and 20% ad val. | 3½¢ per 100 and 10% ad val. |
| | Over 50 cents but not over $1.66-2/3 ..... | 15¢ per 100 and 20% ad val. | 5¢ per 100 and 10% ad val. |
| 347 | Hooks and eyes, wholly or in chief value of metal, whether loose, carded, or otherwise ..... | 4½¢ per lb., including weight of cards, cartons, and immediate wrappings and labels, and 25% ad val. | |
| 348 | Clasps and snap fasteners, and parts thereof, by whatever name known and of whatever material composed, not plated with gold, platinum, or silver; all the foregoing valued not over $1.66-2/3 per 100: | | |
| | Sew-on fasteners and parts thereof: | | |
| | Not mounted on tape ..... | 55% ad val. | |
| | Mounted on tape ..... | 60% ad val. | |
| | Other: | | |
| | Not mounted on tape ..... | 55% ad val. | 27½% ad val. |
| | Mounted on tape ..... | 60% ad val. | 30% ad val. |
| 349 | Buttons of metal, nspf ..... | 3/4¢ per line per gross and 15% ad val. | 0.3¢ per line per gross and 6% ad val. |
| | Metal buttons embossed with a design, device, lettering, or pattern ..... | 45% ad val. | 22½% ad val. |
| | Metal trouser buttons (except steel) and nickel bar buttons ..... | 1/12¢ per line per gross and 15% ad val. | 1/24¢ per line per gross and 7½% ad val. |
| | Steel trouser buttons ..... Provided, That the term "line" as used in this paragraph means the line button measure of 1/40 inch. | ¼¢ per line per gross and 15% ad val. | 0.15¢ per line per gross and 10% ad val. |
| 350 1/ | Pins with solid heads, without ornamentation, including bonnet, hair, hat, safety, and shawl pins; and base metal pins with heads of fusible enamel, glass, or paste; all the foregoing not plated with gold or silver, and not commonly known as jewelry: | | |
| | Dressmakers' or common pins and hair pins ..... | 35% ad val. | 20% ad val. |
| | Safety pins ..... | 35% ad val. | 22½% ad val. |
| | Other ..... | 35% ad val. | 17½% ad val. |

1/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 351 | Pens nspf: | | |
| | Of carbon or plain steel ..... | 15¢ per gross | 12¢ per gross |
| | In part or wholly of other metal .. | 18¢ per gross | 14¢ per gross |
| | Any of the foregoing with barrel and nib in one piece ..... | 20¢ per gross | 10¢ per gross |
| 352 | Cutting tools of any kind containing over 0.2% of chromium, molybdenum, or tungsten, or over 0.1% of vanadium ... | 60% ad val. | 30% ad val. |
| | Die heads, dies, milling cutters, reamers, taps, twist and other drills, and metal-cutting tools of all descriptions, and cutting edges or parts for use in such tools, composed of steel or substitutes for steel; all the foregoing, if suitable for use in cutting metal, nspf ..... | 50% ad val. | 25% ad val. |
| | The rates specified in this paragraph shall apply whether or not the articles are imported separately or as parts of or attached to machines, but shall not apply to holding or operating devices. | | |
| 353 1/ | Articles having as an essential feature an electrical device or element, such as electric fans, furnaces, heaters, locomotives, motors, ovens, portable tools, ranges, refrigerators, signs, and washing machines, finished or unfinished, wholly or in chief value of metal, and nspf: | | |
| | Batteries ..... | 35% ad val. | 17½% ad val. |
| | Blowers and fans ..... | 35% ad val. | 17½% ad val. |
| | Calculating machines specially constructed for multiplying and dividing, and having an electric motor as an essential feature ... | 35% ad val. | 12½% ad val. |
| | Cooking stoves and ranges ..... | 35% ad val. | 10% ad val. |
| | Cordage machines ..... | 35% ad val. | 15% ad val. |
| | Flashlights ..... | 35% ad val. | |
| | Furnaces, heaters, and ovens ..... | 35% ad val. | 12½% ad val. |
| | Industrial cigarette-making machines | 35% ad val. | 15% ad val. |
| | Internal-combustion engines: | | |
| | Carburetor type ..... | 35% ad val. | 8-3/4% ad val. |
| | Non-carburetor types: | | |
| | Horizontal type, weighing each -- | | |
| | Not over 5,000 pounds | 35% ad val. | 10% ad val. |
| | Over 5,000 pounds .. | 35% ad val. | 17½% ad val. |
| | Not of the horizontal type, weighing each -- | | |
| | Not over 2,500 pounds | 35% ad val. | 10% ad val. |
| | Over 2,500 pounds | 35% ad val. | 17½% ad val. |

1/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 353 (con.) | Articles having an electrical element etc. (con.): | | |
| | Machines for determining the strength of articles or materials in compression, shear, tension, or torsion ..... | 35% ad val. | 20% ad val. |
| | Machines for packaging pipe tobacco; machines for wrapping candy; machines for wrapping cigarette packages; and combination candy cutting and wrapping machines ... | 35% ad val. | 10% ad val. |
| | Motors ..... | 35% ad val. | 12½% ad val. |
| | Television apparatus ..... | 35% ad val. | 12½% ad val. |
| | Tobacco cutting machines ..... | 35% ad val. | 15% ad val. |
| | Washing machines ..... | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. | 13-3/4% ad val. |
| | Articles suitable for controlling, distributing, modifying, producing, or rectifying electrical energy, finished or unfinished, wholly or in chief value of metal, and nspf (not including batteries or flashlights, but including photocells and all electronic tubes other than radio, television, and X-ray tubes): | | |
| | Switches and switch gear which are not wiring apparatus, instruments, or devices ..... | 35% ad val. | 17½% ad val. |
| | Transformers ..... | 35% ad val. | 12½% ad val. |
| | Other ..... | 35% ad val. | 15% ad val. |
| | Electrical apparatus, instruments (other than laboratory), and devices, finished or unfinished, wholly or in chief value of metal, and nspf: | | |
| | Ignition, radio, signalling, and welding ..... | 35% ad val. | 12½% ad val. |
| | Telegraph (including printing and typewriting), telephone, and therapeutic (including diagnostic) ..... | 35% ad val. | 17½% ad val. |
| | Wiring ..... | 35% ad val. | 17½% ad val. |
| | X-ray: | | |
| | Tubes ..... | 35% ad val. | 10% ad val. |
| | Other ..... | 35% ad val. | 8-3/4% ad val. |
| | Parts, finished or unfinished, wholly or in chief value of metal, nspf, of articles provided for in this paragraph: | | |
| | X-ray tubes and parts thereof ..... | 35% ad val. | 10% ad val. |
| | Other ..... | 35% ad val. | The rate for the article of which they are parts |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 354 | Budding knives, clasp knives, erasers, manicure knives, penknives, pocketknives, pruning knives, and all knives by whatever name known, including such as are denominatively mentioned in the Tariff Act of 1930, which have folding or other than fixed blades or attachments, valued per dozen -- | | |
| | Not over 40 cents ..... | 1¼¢ each and 50% ad val. | 5/8¢ each and 25% ad val. |
| | Over 40 but not over 50 cents ..... | 5¢ each and 50% ad val. | 2½¢ each and 25% ad val. |
| | Over 50 cents but not over $1.25 .. | 11¢ each and 55% ad val. | 5½¢ each and 27½% ad val. |
| | Over $1.25 but not over $3 ..... | 18¢ each and 55% ad val. | 9¢ each and 27½% ad val. |
| | Over $3 but not over $6 ..... | 25¢ each and 50% ad val. | 12½¢ each and 25% ad val. |
| | Over $6: | | |
| | Penknives and pocketknives which have folding blades and steel handles ornamented or decorated with etchings or gilded designs, or both . | 35¢ each and 55% ad val. | 10¢ each and 25% ad val. |
| | Other ..... | 35¢ each and 55% ad val. | 17½¢ each and 27½% ad val. |
| | Blades, handles, or other parts of any of the foregoing knives or erasers shall be dutiable at not less than ... | 11¢ each and 55% ad val. | 5½¢ each and 27½% ad val. |
| | Corn knives, cuticle knives, manicure or pedicure nippers, nail files, tweezers, and parts thereof, finished or unfinished, by whatever name known ... | 60% ad val. | 40% ad val. |
| | Any of the foregoing which have folding or other than fixed blades or attachments, if imported in the condition of assembled, but not fully finished, shall be dutiable as follows: If the fully finished article of the same material and quality is valued per dozen -- | | |
| | Not over $1.25 ..... | 15¢ each and 55% ad val. | 7½¢ each and 27½% ad val. |
| | Over $1.25 but not over $3 ..... | 18¢ each and 55% ad val. | 9¢ each and 27½% ad val. |
| | Over $3 but not over $6 ..... | 25¢ each and 50% ad val. | 12½¢ each and 25% ad val. |
| | Over $6: | | |
| | Penknives and pocketknives which have folding blades and steel handles decorated with etchings or gilded designs,or both | 35¢ each and 55% ad val. | 15¢ each and 55% ad val. |
| | Other ..... | 35¢ each and 55% ad val. | 17½¢ each and 27½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 354 (con.) | Budding knives, etc. (con.): Provided, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the shank or tang of at least one or, if practicable, each and every blade thereof. | | |
| 355 | Artists', beet-topping, bread, butchers', butter, cake, canning, carpenters' bench, carving, cheese, cigar, cooks', currisrs', drawing, farriers', fish, fleshing, fruit, hay, hunting, kitchen, painters', palette, pie, plumbers', shoe, slicing, sugar-beet, table, tanners', vegetable, and similar knives, forks, and steels, and cleavers; all the foregoing, finished or unfinished, nspf: | | |
| | With handles of deer or other animal horn, ivory, mother-of-pearl, or shell ..... | 16¢ each and 45% ad val. | 4¢ each and 12½% ad val. |
| | With handles plated with and in chief value of silver ..... | 16¢ each and 45% ad val. | 5¢ each and 12½% ad val. |
| | With handles of silver (not including handles plated with silver) or other metal (except aluminum, iron, nickel silver, and steel) . | 16¢ each and 45% ad val. | 8¢ each and 17½% ad val. |
| | With handles of hard rubber, solid bone, celluloid, or any pyroxylin, casein, or similar material: | | |
| | Butter, cake, carving, cheese, fish, fruit, pie, and table | 8¢ each and 45% ad val. | 2¢ each and 12½% ad val. |
| | Other ..... | 8¢ each and 45% ad val. | 4¢ each and 17½% ad val. |
| | Hay forks and 4 tined manure forks, 4 inches or more long, exclusive of handle, with handles of -- | | |
| | Aluminum, iron, nickel silver, or steel (including austenitic steel) ..... | 8¢ each and 45% ad val. | |
| | Wood or wood and steel ..... | 4¢ each and 22½% ad val. * | 2¢ each and 12% ad val. |
| | Other material not specified for handles heretofore in this paragraph ..... | 4¢ each and 22½% ad val. * | 2¢ each and 12% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 355 (con.) | Artists', etc. knives, etc. (con.): | | |
| | Not specially designed for other than household, kitchen, or butchers' use, and in length, exclusive of handle -- | | |
| | Under 4 inches, with handles of -- | | |
| | Nickel silver or steel other than austenitic .. | 2¢ each and 45% ad val. | 1¢ each and 12½% ad val. |
| | Aluminum, iron, wood, wood and steel, or any other material not specified for handles heretofore in this paragraph (including austenitic steel) | 2¢ each and 45% ad val. | 1¢ each and 17½% ad val. |
| | 4 inches or more, with handles of any material not specified for handles in any of the first four subdivisions of this paragraph ..... | 8¢ each and 45% ad val. | 4¢ each and 17½% ad val. |
| | Specially designed for other than household, kitchen, or butchers' use (except hay forks and 4-tined manure forks, 4 inches or more long, exclusive of handle), with handles of -- | | |
| | Nickel silver, steel other than austenitic, wood, or wood and steel, and in length, exclusive of handle -- | | |
| | Under 4 inches ..... | 2¢ each and 45% ad val. | 1¢ each and 12½% ad val. |
| | 4 inches or more ..... | 8¢ each and 45% ad val. | 2¢ each and 12½% ad val. |
| | Aluminum, iron, or any other material not specified for handles heretofore in this paragraph (including austenitic steel), and in length, exclusive of handle -- | | |
| | Under 4 inches ..... | 2¢ each and 45% ad val. | 1¢ each and 17½% ad val. |
| | 4 inches or more ..... | 8¢ each and 45% ad val. | 4¢ each and 17½% ad val. |
| | Any of the foregoing without handles, with blades in length -- | | |
| | Under 6 inches ..... | 2¢ each and 45% ad val. | 1¢ each and 12½% ad val. |
| | 6 inches or more: | | |
| | Hay forks and 4-tined manure forks ..... | 4¢ each and 22½% ad val. * | 2¢ each and 12% ad val. |
| | Other ..... | 8¢ each and 45% ad val. | 2¢ each and 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 355 (con.) | Artists', etc. knives, etc. (con.): Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk legibly and indelibly upon the blade in a place that shall not be covered. | | |
| 356 | Bed plates, roll bars, and all other stock-treating parts for paper or pulp machinery (not including paper and pulp mill knives) ..... | 20% ad val. | |
| | Circular cigarette cutters, circular cloth cutters, circular cork cutters, leather and tannery knives, meat-slicing cutters, paper and pulp mill knives, planing-machine knives, shear blades, tobacco knives, and other cutting blades and knives used in power or hand machines ..... | 20% ad val. | 10% ad val. |
| 357 | Animal, barbers', and nail clippers, pruning and sheep shears, and all scissors and other shears, and blades therefor, finished or unfinished, valued per dozen -- | | |
| | Not over 50 cents ..... | 3½¢ each and 45% ad val. | 1-3/4¢ each and 22½% ad val. |
| | Over 50 cents but not over $1.75 .. | 15¢ each and 45% ad val. | 7½¢ each and 22½% ad val. |
| | Over $1.75: | | |
| | Pruning and sheep shears and blades therefor ..... | 20¢ each and 45% ad val. | 5¢ each and 12½% ad val. |
| | Other ..... | 20¢ each and 45% ad val. | 10¢ each and 22½% ad val. |
| | Provided, That all articles specified in this paragraph, when imported, shall have die sunk conspicuously and indelibly the name of the maker or purchaser and beneath the same the name of the country of origin, to be placed on the outside of the blade, between the screw or rivet and the handle of scissors or shears (except pruning and sheep shears), and on the blade or handle of pruning and sheep shears and clippers. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 358 | Blades for safety razors: | | |
| | In strips ..... | ½¢ each and 30% ad val. | ¼¢ each and 7½% ad val. |
| | Other, finished or unfinished ..... | 1¢ each and 30% ad val. | ¼¢ each and 7½% ad val. |
| | Razors and parts thereof, finished or unfinished, valued per dozen -- | | |
| | Under 75 cents ..... | 18¢ each and 30% ad val. | 15¢ each and 15% ad val. |
| | 75 cents or more but under $1.50 ... | 25¢ each and 30% ad val. | 15¢ each and 15% ad val. |
| | $1.50 or more but under $3 ..... | 30¢ each and 30% ad val. | 15¢ each and 15% ad val. |
| | $3 or more but under $4 ..... | 35¢ each and 30% ad val. | 22½¢ each and 15% ad val. |
| | $4 or more ..... | 45¢ each and 30% ad val. | 22½¢ each and 15% ad val. |
| | Safety razors, and safety-razor frames and handles, valued each -- | | |
| | Under 50 cents ..... | 10¢ each and 30% ad val. | 2½¢ each and 7½% ad val. |
| | 50 cents or more ..... | 10¢ each and 30% ad val. | 12½% ad val. |
| | Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the blade or shank or tang of each and every blade and on safety razors and parts thereof. | | |
| 359 | All the following, when in part or wholly of metal, finished or unfinished: | | |
| | Surgical needles, including hypodermic needles ..... | 55% ad val. | 40% ad val. |
| | Other surgical instruments and parts thereof, including forceps, hypodermic syringes, and parts of surgical needles: | | |
| | In chief value of glass ..... | 70% ad val. | |
| | Other ..... | 55% ad val. | 45% ad val. |
| | Dental instruments and parts thereof, including forceps, hypodermic needles, and hypodermic syringes: | | |
| | Burrs ..... | 35% ad val. | 22½% ad val. |
| | In chief value of glass ..... | 60% ad val. | |
| | Other ..... | 35% ad val. | 17½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 359 (con.) | Surgical and dental instruments (con.): Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside, or if a jointed instrument on the outside when closed. | | |
| 360 | Drawing instruments and parts thereof, wholly or in chief value of metal ..... | 45% ad val. | 22½% ad val. |
| | Laboratory and scientific apparatus, appliances, instruments, utensils (including mathematical and surveying instruments), and parts thereof, wholly or in chief value of metal, and not plated with gold, platinum, or silver, finished or unfinished, nspf: | | |
| | Laboratory apparatus, appliances, or instruments, for determining the strength of articles or materials in compression, tension, torsion, or shear, and parts thereof; moisture testers and pyrometers, and parts thereof; and slide rules wholly or in chief value of synthetic resin [par. 1559]; all the foregoing ..... | 40% ad val. | 20% ad val. |
| | Surveying instruments and parts thereof ..... | 40% ad val. | |
| | Other ..... | 40% ad val. | 30% ad val. |
| | Provided, That all articles specified in this paragraph (except slide rules of synthetic resin), when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside, or if a jointed instrument on the outside when closed. | | |
| 361 | Slip joint pliers, valued per dozen -- | | |
| | Not over $2 ..... | 60% ad val. | 30% ad val. |
| | Over $2 ..... | 60% ad val. | 20% ad val. |
| | Other pliers, nippers, pincers, and hinged hand tools for holding and splicing wire, finished or unfinished, valued per dozen -- | | |
| | Not over $2 ..... | 5¢ each and 60% ad val. | 2½¢ each and 30% ad val. |
| | Over $2 ..... | 10¢ each and 60% ad val. | 3-1/3¢ each and 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 361 (con.) | Pliers etc. (con.):<br>Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside of the joint. | | |
| 362 | File blanks, files, floats, and rasps, of whatever cut or kind, in length --<br>Not over 2-1/2 inches .....<br>Over 2-1/2 but not over 4-1/2 inches .....<br>Over 4-1/2 but under 7 inches .....<br>7 inches or more ..... | <br>25¢ per doz.<br>47½¢ per doz.<br>62½¢ per doz.<br>77½¢ per doz. | <br>20¢ per doz.<br>25¢ per doz.<br>35¢ per doz.<br>22½¢ per doz. |
| 363 | Side arms, sword blades, and swords, irrespective of quality or use, in part or wholly of metal ..... | 50% ad val. | 25% ad val. |
| 364 | Bicycle, velocipede, and similar bells, finished or unfinished, and parts thereof ..... * | 70% ad val. * | |
| | Other bells (except church and similar bells and carillons), finished or unfinished, and parts thereof ..... | 50% ad val. | 25% ad val. |
| 365 | Barrels further advanced than rough bored only:<br>For rifles .....<br>For shotguns ..... | <br>$4 each and 50% ad val.<br>$4 each and 50% ad val. | <br>$2 each and 25% ad val.<br>$1 each and 15% ad val. |
| | Rifles and combination shotguns and rifles, valued each --<br>Not over $5 .....<br>Over $5 but not over $10 .....<br>Over $10 but not over $25 .....<br>Over $25 but not over $50 .....<br>Over $50:<br>Combination shotguns and rifles .....<br>Rifles ..... | <br>$1.50 each and 45% ad val.<br>$4 each and 45% ad val.<br>$6 each and 45% ad val.<br>$10 each and 45% ad val.<br><br>65% ad val.<br>65% ad val. | <br>75¢ each and 22½% ad val.<br>$2 each and 22½% ad val.<br>$3 each and 22½% ad val.<br>$5 each and 22½% ad val.<br><br>32½% ad val.<br>16¼% ad val. |
| | Rifles without a lock or locks or other fittings ..... | $10 each and 55% ad val. | $5 each and 27½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 365 (con.) | Shotgun barrels, in single tubes, forged, rough bored | 10% ad val. | 5% ad val. |
| | Shotguns, valued each -- | | |
| | Not over $5 | $1.50 each and 45% ad val. | 50¢ each and 15% ad val. |
| | Over $5 but not over $10 | $4 each and 45% ad val. | $1 each and 15% ad val. |
| | Over $10 but not over $25 | $6 each and 45% ad val. | $2 each and 15% ad val. |
| | Over $25 but not over $50 | $10 each and 45% ad val. | $3 each and 15% ad val. |
| | Over $50 | 65% ad val. | 20% ad val. |
| | Shotguns without a lock or locks or other fittings | $10 each and 55% ad val. | $3 each and 15% ad val. |
| | Stocks wholly or partly manufactured: | | |
| | For rifles | $5 each and 50% ad val. | $2.50 each and 25% ad val. |
| | For shotguns | $5 each and 50% ad val. | $1.25 each and 15% ad val. |
| | Other parts of rifles, parts of combination shotguns and rifles, and fittings for rifle stocks or barrels, finished or unfinished | 55% ad val. | 27½% ad val. |
| | Other parts of shotguns, and fittings for shotgun stocks or barrels, finished or unfinished | 55% ad val. | 15% ad val. |
| 366 | Pistols and revolvers, automatic, magazine, revolving, or single-shot, valued each -- | | |
| | Not over $4 | $2 each and 55% ad val. | |
| | Over $4 but not over $8 | $2.50 each and 55% ad val. | |
| | Over $8 | $3.50 each and 55% ad val. | $1.75 each and 27½% ad val. |
| | Fittings and parts of any of the foregoing | 105% ad val. | 52½% ad val. |
| 367(a) | Watch movements, and time-indicating, time-keeping, or time-measuring devices, instruments, and mechanisms, whether or not designed to be carried or worn on or about the person; all the foregoing, if under 1.77 inches wide, whether or not in cases, containers, or housings: | | |
| (2) | Having no jewels or only 1 jewel and in width -- | | |
| | Not over 0.6 inch | $1.50 each | 90¢ each |
| | Over 0.6 but not over 0.8 inch | $1.35 each | 75¢ each |
| | Over 0.8 but not over 0.9 inch | $1.20 each | 75¢ each |
| | Over 0.9 but not over 1 inch | $1.05 each | 75¢ each |
| | Over 1 but not over 1.2 inches | 93¢ each | 75¢ each |
| | Over 1.2 but not over 1.5 inches | 84¢ each | 75¢ each |
| | Over 1.5 inches | 75¢ each | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 367(a) (con.) | Watch movements, etc. (con.): | | |
| | Having over 1 but not over 17 jewels | | |
| (1) | and in width — | | |
| | Not over 0.6 inch ..... | $2.50 each | $1.80 each |
| | Over 0.6 but not over 0.8 inch | $2.25 each | $1.35 each |
| | Over 0.8 but not over 0.9 inch | $2 each | $1.35 each |
| | Over 0.9 but not over 1 inch .. | $1.75 each | $1.20 each |
| | Over 1 but not over 1.2 inches | $1.55 each | 90¢ each |
| | Over 1.2 but not over 1.5 inches | $1.40 each | 90¢ each |
| | Over 1.5 inches ..... | $1.25 each | 90¢ each |
| (3) | Any of the foregoing having over 7 jewels shall be subject to an additional duty of ..... | 15¢ for each jewel over 7 | 9¢ for each jewel over 7 |
| (4) | Any of the foregoing shall be subject for each adjustment of whatever kind (treating adjustment to temperature as two adjustments), in accordance with the marking as hereinafter provided for, to an additional duty of ..... | $1 for each adjustment | 50¢ for each adjustment |
| (5) | Any of the foregoing constructed or designed to operate for over 47 hours without rewinding, or if self-winding, or if a self-winding device may be incorporated therein, shall be subject to an additional duty of ..... | $1 each | 50¢ each |
| | Any of the foregoing having under 7 jewels and having a bushing or its equivalent (other than a substitute for a jewel) in any position customarily occupied by a jewel shall be subject to ..... | The full rates specified above in respect of such article | |
| (6) | Having over 17 jewels ..... | $10.75 each | |
| (b) | All the foregoing shall have cut, die sunk, or engraved, conspicuously and indelibly on one or more of the bridges or top plates: The name of the country of manufacture; the name of the manufacturer or purchaser; in Arabic numerals and in words the number of jewels, if any, serving a mechanical purpose as frictional bearings; and, in Arabic numerals and in words, the number and classes of adjustments, or, if unadjusted, the word "unadjusted". | | |
| (c)(1) | Parts for any of the foregoing (except bottom or pillar plates or their equivalent, bridges or their equivalent, and jewels) imported in the same shipment with complete movements, devices, instruments, or mechanisms provided for | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 367(c)(1) (con.) | Parts of watch movements, etc. (con.): in subparagraph (a) of this paragraph (whether or not suitable for use in such articles), but not including all the parts in such shipment which exceed in value 4% of the value of such complete articles) ..... | 45% ad val. | |
| (2) | Bottom or pillar plates, or their equivalent ..... | ½ the duty for the complete article for which suitable | ½ the current duty for the complete article |
| (3) | Assemblies and subassemblies (unless dutiable under (c)(1) above) consisting of two or more parts or pieces of metal or other material fastened or joined together: | | |
| | Balance assemblies ..... For the purposes of this subdivision a balance assembly shall be an assembly consisting of a balance staff, balance wheel, and hairspring, with or without other parts commercially known as parts of a balance assembly. | 50¢ per assembly | 35¢ per assembly |
| | Other: | | |
| | For any jewels therein ..... | 15¢ per jewel | 9¢ per jewel |
| | For any bottom or pillar plates or their equivalent therein | The rate specified in (c)(2) above | The current rate in (c)(2) above |
| | For other parts or pieces of metal or other material fastened or joined together therein (bimetallic balance wheels which are not parts of balance assemblies, and mainsprings with riveted ends, each to be considered as one part or piece) ..... | 3¢ for each part or piece | 2¢ for each part or piece |
| | The duty on any assembly or subassembly shall be ..... | Not more than the duty for the complete article for which suitable, and not less than 45% ad val. | Same rule applied to current rates |
| (4) | Other parts (except jewels) ..... | 65% ad val. | 55% ad val. |
| (d) | Jewels suitable for use in any article dutiable under this paragraph or paragraph 368, or in any compass or meter . | 10% ad val. | |
| (e) | Dials under 1.77 inches wide, for any article provided for in subparagraph (a) of this paragraph, and imported separately ..... | 5¢ each and 45% ad val. | 2½¢ each and 45% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 367(e) (con.) | Dials for any articles provided for in subparagraph (a) of this paragraph, whether or not attached thereto, shall have cut, die sunk, engraved, or stamped, conspicuously and indelibly thereon the name of the country of manufacture; which marking, if the dial is imported attached to any of the aforesaid articles, shall be placed on the face of the dial in such manner as not to be obscured by any part of the case, container, or housing. | | |
| (f) | Cases, containers, or housings designed or suitable for containing any article provided for in subparagraph (a) of this paragraph, whether or not containing such articles, and whether complete or incomplete, finished or unfinished (except containers used for shipping purposes only): | | |
| (1) | Made of gold or platinum ..... | 75¢ each and 45% ad val. | 75¢ each and 30% ad val. |
| (2) | In part of gold, platinum, or silver, or wholly of silver ..... | 40¢ each and 45% ad val. | 40¢ each and 30% ad val. |
| (3) | Set with precious, semiprecious, or imitation precious or semiprecious stones, or prepared for the setting of such stones ..... | 40¢ each and 45% ad val. | 40¢ each and 30% ad val. |
| (4) | Of base metal and not containing gold, platinum, or silver ..... | 20¢ each and 45% ad val. | 10¢ each and 25% ad val. |
| (5) | Any of the foregoing cases, containers, or housings, if enameled, shall be subject to an additional duty of ..... | 15% ad val. | |
| (g) | The foregoing cases, containers, and housings shall have cut, die sunk, or engraved, conspicuously and indelibly on the inside of the back cover, the name in full of the manufacturer or purchaser and the name of the country of manufacture. | | |
| (h) | For the purposes of this paragraph the width of any movement, device, instrument, or mechanism shall be the shortest surface dimension through the center of the bottom or pillar plate, or its equivalent, not including in the measurement any portion not essential to the functioning of the movement or other article. | | |
| (i) | For the purposes of this paragraph and paragraph 368 the term "jewel" includes substitutes for jewels. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 367(j) | An article required by this paragraph to be marked shall be denied entry unless marked in exact conformity with the requirements of this paragraph. | | |
| 368(a) | Clocks, clock movements (including lever movements), time-indicating, time-keeping, or time-measuring devices, instruments, and mechanisms, and any device, instrument, or mechanism intended or suitable for indicating or measuring time (not including synchronous or subsynchronous motors under 1/40 horsepower and valued not over $3 each without counting the value of gears or other attachments, and except the articles described or enumerated in paragraph 367), whether or not in cases, containers, or housings, valued each -- | | |
| /1/ | Not over $1.10 ..... | 55¢ each and 65% ad val. | 27½¢ each and 32½% ad val. |
| /2/ | Over $1.10 but not over $2.25 ..... | $1 each and 65% ad val. | 50¢ each and 32½% ad val. |
| /3/ | Over $2.25 but not over $5 ..... | $1.50 each and 65% ad val. | 75¢ each and 32½% ad val. |
| /4/ | Over $5 but not over $10 ..... | $3 each and 65% ad val. | $1.50 each and 32½% ad val. |
| /5/ | Over $10: | | |
| | Standard marine chronometers having spring-detent escapements ..... | $4.50 each and 65% ad val. | $1.15 each and 17½% ad val. |
| /6/ | Other ..... | $4.50 each and 65% ad val. | $2.25 each and 32½% ad val. |
| | Any of the foregoing containing jewels shall be subject to an additional cumulative duty as follows: | | |
| /7/ | If provided for in subdivision 5 ..... | 25¢ for each jewel | 7¢ for each jewel |
| /8/ | Other ..... | 25¢ for each jewel | 12½¢ for each jewel |
| | Clockwork mechanisms, and any device, instrument, or mechanism intended or suitable for measuring distance, fares, or speed, or the flowage of electricity, gas, or water, or similar uses, or for controlling, indicating, or regulating the speed of arbors, disks, drums, or similar uses, or for recording time, or for indicating, performing, or recording any function or operation at a predetermined time or times; all the foregoing (except articles described | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 368(a) (con.) | Clockwork mechanisms, etc. (con.): or enumerated elsewhere in this paragraph or in paragraph 367), whether or not in cases, containers, or housings: Devices, instruments, or mechanisms intended or suitable for measuring the flowage of electricity, and time switches, valued each -- | | |
| /9/ | Not over $1.10 ..... | 55¢ each and 65% ad val. | 27½¢ each and 32½% ad val. |
| /10/ | Over $1.10 but not over $2.25 . | $1 each and 65% ad val. | 50¢ each and 32½% ad val. |
| /11/ | Over $2.25 but not over $5 .... | $1.50 each and 65% ad val. | 75¢ each and 32½% ad val. |
| /12/ | Over $5 but not over $10 ..... | $3 each and 65% ad val. | $1.50 each and 32½% ad val. |
| /13/ | Over $10 ..... | $4.50 each and 65% ad val. | $2.25 each and 32½% ad val. |
| /14/ | Any of the foregoing containing jewels shall be subject to an additional cumulative duty of | 25¢ for each jewel | 12½¢ for each jewel |
| /15/ | Pigeon timers valued over $10 each | $4.50 each and 65% ad val. | $2.25 each and 32½% ad val. |
| /16/ | Any such timers containing jewels shall be subject to an additional cumulative duty of ..... | 25¢ for each jewel | 12½¢ for each jewel |
| /17/ | Ships' logs, and depth-sounding devices, instruments, or mechanisms, any of the foregoing valued over $10 each ..... | $4.50 each and 65% ad val. | $1.15 each and 17½% ad val. |
| /18/ | Any such logs or such depth-sounding devices, instruments, or mechanisms containing jewels shall be subject to an additional cumulative duty of ..... | 25¢ for each jewel | 7¢ for each jewel |
| | Other, valued each -- | | |
| /19/ | Not over $1.10 ..... | 55¢ each and 65% ad val. | |
| /20/ | Over $1.10 but not over $2.25 . | $1 each and 65% ad val. | |
| /21/ | Over $2.25 but not over $5 .... | $1.50 each and 65% ad val. | |
| /22/ | Over $5 but not over $10 ..... | $3 each and 65% ad val. | |
| /23/ | Over $10 ..... | $4.50 each and 65% ad val. | |
| /24/ | Any of the foregoing containing jewels shall be subject to an additional cumulative duty of | 25¢ for each jewel | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 368(a) (con.) | Synchronous and subsynchronous motors under 1/40 horsepower and valued not over $3 each without counting the value of gears or other attachments, whether or not in cases, containers, or housings, valued each -- | | |
| 25 | Not over $1.10 ..... | 55¢ each and 65% ad val. | 27½¢ each and 32½% ad val. |
| 26 | Over $1.10 but not over $2.25 ..... | $1 each and 65% ad val. | 50¢ each and 32½% ad val. |
| 27 | Over $2.25 ..... | $1.50 each and 65% ad val. | 75¢ each and 32½% ad val. |
| 28 | Any of the foregoing containing jewels shall be subject to an additional cumulative duty as follows | 25¢ for each jewel | 12½¢ for each jewel |
| (b) | All the foregoing shall have cut, die sunk, or engraved, conspicuously and indelibly on the most visible part of the front or back plate: The name of the country of manufacture; the name of the manufacturer or purchaser; and the number of jewels, if any. If such markings are in part or in whole sufficiently similar to the trade-mark or trade name of an established American manufacturer as to be liable to deceive the user in the United States, entry thereof shall be denied, if such trade-mark or trade name has been placed on file with the collector of customs. | | |
| (c) | Parts of any of the foregoing (except plates provided for in subdivision 32 of this paragraph, and jewels) imported in the same shipment with articles provided for in subparagraph (a) of this paragraph (whether or not suitable for use with such articles), but not including any portion of all the parts in the shipment which exceeds in value 1½% of the value of such complete articles: | | |
| 29 | For any article provided for in subparagraph (a), if imported with any articles provided for in subdivision 1, 2, 3, 4, or 6 ..... | 45% ad val. | 22½% ad val. |
| 30 | For any article provided for in subdivision 5 or 17, if imported with any such articles ..... | 45% ad val. | 12½% ad val. |
| 31 | Other ..... | 45% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 368(c) /32/ | A plate suitable for assembling thereon the clockwork mechanism constituting or contained in any article provided for in subparagraph (a) of this paragraph. If two or more plates are imported together, they shall be dutiable as one plate if they are necessary, as a set, for such assembling. | ½ the duty for the complete article for which suitable | ½ the current duty for the complete article |
| | Each assembly or subassembly for any article provided for in subparagraph (a) of this paragraph (unless dutiable under any of subdivisions 29-32 or 35-36 of this paragraph), consisting of two or more parts or pieces of metal or other material fastened or joined together: | | |
| /33/ | Intended or suitable for articles provided for in subdivision 1, 2, 3, 4, or 6 ..... | 25¢ for each jewel, if any, and 3¢ for each other part or piece and 65% ad val. | 12½¢ for each jewel, if any, and 1½¢ for each other part or piece and 32½% ad val. |
| /34/ | Other ..... | 25¢ for each jewel, if any, and 3¢ for each other part or piece and 65% ad val. | |
| | For the purposes of subdivisions 33-36, bimetallic balance wheels, and mainsprings with riveted ends, shall each be considered as one part or piece. | | |
| | Each assembly or subassembly for any article provided for in subparagraph (a) of this paragraph, consisting in part of a plate or plates provided for in subdivision 32 of this paragraph: | | |
| /35/ | Intended or suitable for articles provided for in subdivision 1, 2, 3, 4, or 6 ..... | 25¢ for each jewel, if any, and the rate for such plate or plates, and 5¢ for each other part or piece | 12½¢ for each jewel, if any, and the rate for such plate or plates, and 2½¢ for each other part or piece |
| /36/ | Other ..... | 25¢ for each jewel, if any, and the rate for such plate or plates, and 5¢ for each other part or piece | Same, with current rate for the plate or plates |
| /37/ | The duty on any assembly or subassembly shall be ..... | No more than the duty for the complete article for which suitable | Same rule applied to current rates |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 368(c) (con.) | Other parts for any article provided for in subparagraph (a) of this paragraph (except jewels): | | |
| /38/ | Intended or suitable for articles provided for in subdivision 1, 2, 3, 4, or 6 ..... | 65% ad val. | 32½% ad val. |
| /39/ | Other ..... | 65% ad val. | |
| (d) | Dials for any article provided for in subparagraph (a) of this paragraph or in paragraph 367 (except dials specifically provided for in paragraph 367), when imported separately: | | |
| /40/ | Intended or suitable for articles provided for in subdivision 1, 2, 3, 4, or 6 ..... | 50% ad val. | 25% ad val. |
| /41/ | Other ..... | 50% ad val. | |
| | All such dials, whether imported separately or attached to any of the foregoing, shall have cut, die sunk, engraved, or stamped, conspicuously and indelibly thereon the name of the country of manufacture; which marking, if the dial is imported attached to any article provided for in subparagraph (a) of this paragraph, shall be placed on the face of the dial in such manner as not to be obscured by any part of the case, container, or housing. | | |
| (e) | Cases, containers, or housings suitable for any of the articles provided for in subparagraph (a) of this paragraph, nspf, when imported separately: | | |
| /42/ | Clock cases ..... | 45% ad val. | 22½% ad val. |
| /43/ | Other ..... | 45% ad val. | |
| | Any such case, container, or housing, whether imported separately or attached to any article provided for in subparagraph (a) of this paragraph, shall have cut, die sunk, engraved, or stamped, conspicuously and indelibly on the back thereof, the name of the country of manufacture. | | |
| (f) | An article required by this paragraph to be marked shall be denied entry unless marked in exact conformity with the requirements of this paragraph. | | |
| (g) /44/ | Taximeters and parts thereof, finished or unfinished ..... | 85% ad val. | 42½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 369(a) | Automobile trucks valued at $1,000 or more each, automobile truck and motor bus chassis valued at $750 or more each, automobile truck bodies valued at $250 or more each, motor busses designed for the carriage of more than 10 persons, and bodies for such busses; all the foregoing, finished or unfinished ..... | 25% ad val. | 12½% ad val. |
| (b) | Other automobiles, automobile bodies, and automobile chassis, finished or unfinished ..... | 10% ad val. | |
| | Motorcycles, finished or unfinished .... | 10% ad val. | |
| (c) | Parts (except parts wholly or in chief value of glass and except tires) for any of the articles enumerated in (a) or (b) above, finished or unfinished, nspf: | | |
| | For motorcycles ..... | 25% ad val. | 15% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| 370 | Airplanes, hydroplanes, and parts of the foregoing ..... | 30% ad val. | 15% ad val. |
| | Motor boats, valued each -- | | |
| | Not over $15,000 ..... | 30% ad val. | 7½% ad val. |
| | Over $15,000 ..... | 30% ad val. | 15% ad val. |
| | Parts of motor boats: | | |
| | Internal-combustion engines: | | |
| | Non-carburetor type, weighing over 2,500 pounds each ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | 8-3/4% ad val. |
| | Other parts ..... | 30% ad val. | 15% ad val. |
| | The term "motor boats," when used in this Act, includes a yacht or pleasure boat, regardless of length or tonnage, whether motor, sail, or steam propelled, owned by a resident of the United States or brought into the United States for sale or charter to a resident thereof, whether or not such yacht or boat is brought into the United States under its own power, but does not include a yacht or boat used or intended to be used in trade or commerce, nor a yacht or boat built, or for the building of which a contract was entered into, prior to December 1, 1927. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 371 | Bicycles with or without tires, having wheels in diameter (measured to the outer circumference of the tire): | | |
| | Not over 19 inches, and valued each — | | |
| | Under $4.16-2/3 ..... | 30% ad val. | |
| | $4.16-2/3 or more but not over $8.33-1/3 ..... | 30% ad val. | $1.25 each |
| | Over $8.33-1/3 ..... | 30% ad val. | 15% ad val. |
| | Over 19 but not over 25 inches, and valued each — | | |
| | Under $6.66-2/3 ..... | 30% ad val. | |
| | $6.66-2/3 or more but not over $13.33-1/3 ..... | 30% ad val. | $2 each |
| | Over $13.33-1/3 ..... | 30% ad val. | 15% ad val. |
| | Over 25 inches: | | |
| | Weighing under 36 pounds complete without accessories, not designed for use with tires having a cross-sectional diameter over 1-5/8 inches, and valued each — | | |
| | Under $8.33-1/3 ..... | 30% ad val. | 15% ad val. |
| | $8.33-1/3 or more but not over $16.66-2/3 ..... | 30% ad val. | $1.25 each |
| | Over $16.66-2/3 ..... | 30% ad val. | 7-1/2% ad val. |
| | Other, valued each — | | |
| | Under $8.33-1/3 ..... | 30% ad val. | |
| | $8.33-1/3 or more but not over $16.66-2/3 ..... | 30% ad val. | $2.50 each |
| | Over $16.66-2/3 ..... | 30% ad val. | 15% ad val. |
| | Parts of bicycles, not including tires: | | |
| | Frames, valued each — | | |
| | Under $4.16-2/3 ..... | 30% ad val. | |
| | $4.16-2/3 or more but not over $8.33-1/3 ..... | 30% ad val. | $1.25 each |
| | Over $8.33-1/3 ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | |
| 372 | Apparatus for the generation of acetylene gas from calcium carbide ..... | 20% ad val. | 10% ad val. |
| | Bar cutters, punches, and shears, intended for use in fabricating structural or other rolled iron or steel shapes ..... | 40% ad val. | 20% ad val. |
| | Bookbinding machinery ..... | 25% ad val. | 12½% ad val. |
| | Braiding, lace braiding, and insulating machines, and similar textile machinery, finished or unfinished, nspf ..... | 40% ad val. | 20% ad val. |
| | Cash registers ..... | 25% ad val. | 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 372 (con.) | Centrifugal machines (other than cream separators) for the separation of liquids or liquids and solids, nspf .. | 25% ad val. | 12½% ad val. |
| | Combined adding and typewriting machines | 30% ad val. | 15% ad val. |
| | Cream separators valued each — | | |
| | Over $50 but not over $100 ..... | 25% ad val. | 6¼% ad val. |
| | Over $100 ..... | 25% ad val. | 12½% ad val. |
| | Embroidery machines (not including shuttles) ..... | 30% ad val. | 15% ad val. |
| | Knitting machines and similar textile machinery: | | |
| | Circular knitting machines ..... | 40% ad val. | 15% ad val. |
| | Other (including textile machinery similar to circular knitting machines) ..... | 40% ad val. | 20% ad val. |
| | Lace-making machines, and machines for making lace curtains, nets, and nettings: | | |
| | Levers (including go-through) ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | 10% ad val. |
| | Lawn mowers ..... | 30% ad val. | |
| | Machines for cutting or hobbing gears .. | 40% ad val. | 20% ad val. |
| | Machines, nspf, finished or unfinished: | | |
| | Accounting machines and bakery machines ..... | 27½% ad val. | 15% ad val. |
| | Calculating machines: | | |
| | Specially constructed for multiplying and dividing ..... | 27½% ad val. | 12½% ad val. |
| | Other ..... | 27½% ad val. | 15% ad val. |
| | Combination candy cutting and wrapping machines, machines for packaging pipe tobacco, machines for wrapping candy, and machines for wrapping cigarette packages ..... | 27½% ad val. | 10% ad val. |
| | Combination cases and sharpening mechanisms for safety razors .... | 27½% ad val. | 12½% ad val. |
| | Cordage machines, hydraulic impulse wheels, and hydraulic reaction turbines ..... | 27½% ad val. | 15% ad val. |
| | Food grinding or cutting machines . | 27½% ad val. | 15% ad val. |
| | Industrial cigarette making machines ..... | 27½% ad val. | 15% ad val. |
| | Internal-combustion engines: | | |
| | Carburetor type ..... | 27½% ad val. | 8-3/4% ad val. |
| | Non-carburetor types: | | |
| | Horizontal type, weighing each — | | |
| | Not over 5,000 pounds | 27½% ad val. | 10% ad val. |
| | Over 5,000 pounds .. | 27½% ad val. | 17½% ad val. |
| | Not of the horizontal type, weighing each — | | |
| | Not over 2,500 pounds | 27½% ad val. | 10% ad val. |
| | Over 2,500 pounds .. | 27½% ad val. | 17½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 372 (con.) | Machines, nspf (con.): | | |
| | Machines for determining the strength of articles or materials in compression, shear, tension, or torsion ..... | 27½% ad val. | 20% ad val. |
| | Machines for making paper or paper pulp ..... | 27½% ad val. | 10% ad val. |
| | Machines for manufacturing chocolate or confectionery ..... | 27½% ad val. | 15% ad val. |
| | Tobacco cutting machines ..... | 27½% ad val. | 15% ad val. |
| | Other ..... | 27½% ad val. | 13-3/4% ad val. |
| | Machine tools ..... | 30% ad val. | 15% ad val. |
| | "Machine tools," as used in this paragraph, shall mean any machine operating by other than hand power which employs a tool for work on metal. | | |
| | Paper-box machinery ..... | 25% ad val. | 12½% ad val. |
| | Printing machinery (except for textiles): | | |
| | Duplicating machines (not including printing presses) ..... | 25% ad val. | 15% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | Reciprocating steam engines ..... | 15% ad val. | 10% ad val. |
| | Sewing machines, nspf, valued each -- | | |
| | Not over $10 ..... | 15% ad val. | 7½% ad val. |
| | Over $10 but not over $75 ..... | 15% ad val. | 10% ad val. |
| | Over $75 ..... | 30% ad val. | 10% ad val. |
| | Shuttles for embroidery and sewing machines ..... | 30% ad val. | |
| | Steam locomotives: | | |
| | Reciprocating ..... | 15% ad val. | 7½% ad val. |
| | Other ..... | 15% ad val. | |
| | Steam turbines ..... | 20% ad val. | 15% ad val. |
| | Textile machinery, finished or unfinished, nspf: | | |
| | Bleaching, dyeing, finishing, or printing machinery ..... | 40% ad val. | 20% ad val. |
| | Looms ..... | 40% ad val. | 20% ad val. |
| | Machinery for making synthetic textile bands, filaments, sheets, or strips ..... | 40% ad val. | 20% ad val. |
| | Machinery for textile manufacturing or processing prior to the making of fabrics or crocheted, knit, woven, or felt articles not made from fabrics: | | |
| | Circular combs commonly known as "Bradford" or "Noble" combs ..... | 40% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 372 (con.) | Textile machinery, etc.: Machinery for textile manufacturing etc. (con.): | | |
| | Machinery for manufacturing or processing vegetable fibers (except beaming, slashing, warping, and winding machinery and combinations thereof) | 40% ad val. | 10% ad val. |
| | Other (including beaming, slashing, warping, and winding machinery and combinations thereof) ..... | 40% ad val. | 20% ad val. |
| | Other textile machinery ..... | 40% ad val. | 15% ad val. |
| | Parts nspf, wholly or in chief value of metal or porcelain, or any article provided for in this paragraph: | | |
| | Parts of sewing machines, if for machines valued each -- | | |
| | Not over $75 ..... | 15% ad val. | 10% ad val. |
| | Over $75 ..... | 30% ad val. | 10% ad val. |
| | Textile pins ..... | 40% ad val. | 20% ad val. |
| | Other ..... | The rate for the articles of which they are parts | The current rate for the articles |
| 373 | All the following, if wholly or in chief value of metal, whether partly or wholly manufactured: | | |
| | Drainage tools, scoops, shovels, and spades, and parts thereof .... | 30% ad val. | 7½% ad val. |
| | Corn knives, grass hooks, scythes, and sickles, and parts thereof ... | 30% ad val. | 10% ad val. |
| | Forks, hoes, and rakes, and parts thereof: | | |
| | If agricultural hand tools or parts thereof ..... | 15% ad val. * | 7½% ad val. |
| | Other ..... | 30% ad val. | 15% ad val. |
| 374 | Aluminum scrap ..... | 4¢ per lb. 1/ | 1½¢ per lb. 1/ |
| | Aluminum, and alloys (except those provided for in paragraph 302) in which aluminum is the component material of chief value: | | |
| | In crude form (not including scrap) | 4¢ per lb. | 1½¢ per lb. |
| | In bars, blanks, circles, coils, disks, plates, rectangles, rods, sheets, squares, and strips ..... | 7¢ per lb. | 3¢ per lb. |
| 375 | Magnesium alloys, powder, ribbons, sheets, tubing, wire, and all other articles of magnesium, nspf ..... | 40¢ per lb. on the metallic magnesium content and 20% ad val. | 20¢ per lb. on the metallic magnesium content and 10% ad val. |

1/ Duty on certain scrap suspended until close of June 30, 1953. See "Scrap metal" under "TEMPORARY EXEMPTIONS" on page 275 .

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 375 (con.) | Metallic magnesium and metallic magnesium scrap ..... | 40¢ per lb. 1/ | 20¢ per lb. 1/ |
| 376 | Antimony, liquated or needle ..... | ¼¢ per lb. | |
| | Antimony metal or regulus ..... | 2¢ per lb. | |
| 377 | Bismuth ..... | 7½% ad val. | 1-7/8% ad val. |
| 378 | Cadmium ..... | 15¢ per lb. | 3-3/4¢ per lb. |
| 379 | Metallic arsenic ..... | 6¢ per lb. | 3¢ per lb. |
| 380 | German silver, or nickel silver, unmanufactured ..... | 20% ad val. | 10% ad val. |
| | Nickel silver rods, sheets, strips, and wire ..... | 30% ad val. | |
| 381 2/ | Brass angles and channels ..... | 12¢ per lb. | 6¢ per lb. |
| | Brass bars, plates, rods, and strips; Muntz or yellow metal bolts, piston rods, shafting, sheathing, and sheets; and sheet brass ..... | 4¢ per lb. | 2¢ per lb. |
| | Brass tubes: | | |
| | Brazed ..... | 12¢ per lb. | 6¢ per lb. |
| | Seamless ..... | 8¢ per lb. | 2¢ per lb. |
| | Brass tubing, seamless ..... | 8¢ per lb. | 2¢ per lb. |
| | Bronze rods and sheets ..... | 4¢ per lb. | 2¢ per lb. |
| | Bronze tubes ..... | 8¢ per lb. | 2¢ per lb. |
| | Copper engravers' plates: | | |
| | Not ground ..... | 7¢ per lb. | 3½¢ per lb. |
| | Ground ..... | 11¢ per lb. | 5½¢ per lb. |
| | Copper in rods, rolls, or sheets ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Copper tubes: | | |
| | Brazed ..... | 11¢ per lb. | 5½¢ per lb. |
| | Seamless ..... | 7¢ per lb. | 3½¢ per lb. |
| | Copper tubing, seamless ..... | 7¢ per lb. | 3½¢ per lb. |
| 382(a) | Aluminum bronze powder, and powdered foil ..... | 12¢ per lb. | 6¢ per lb. |
| | Aluminum, in leaf, if the leaves are in size the equivalent of -- | | |
| | Not over 5-1/2 by 5-1/2 inches .... | 6¢ per 100 leaves | 3¢ per 100 leaves |
| | Over 5-1/2 by 5-1/2 inches ..... | 6¢ for each 3025 sq. in. | 3¢ for each 3025 sq. in. |
| | Aluminum powder, bronze powder, or Dutch metal powder, in leaf, if the leaves are in size the equivalent of -- | | |
| | Not over 5-1/2 by 5-1/2 inches .... | 6¢ per 100 leaves and 10% ad val. | |
| | Over 5-1/2 by 5-1/2 inches ..... | 6¢ for each 3025 sq. in. and 10% ad val. | |

1/ Duty on certain scrap suspended until close of June 30, 1953. See "Scrap metal" under "TEMPORARY EXEMPTIONS" on page 275 .

2/ See page 257 for import tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 382(a) (con.) | Bronze, or Dutch metal, in leaf, if the leaves are in size the equivalent of -- | | |
| | Not over 5-1/2 by 5-1/2 inches ..... | 6¢ per 100 leaves | 4½¢ per 100 leaves |
| | Over 5-1/2 by 5-1/2 inches ..... | 6¢ for each 3025 sq. in. | 4½¢ for each 3025 sq. in. |
| | Bronze powder not of aluminum ..... | 14¢ per lb. | 10¢ per lb. |
| | Flitters ..... | 12¢ per lb. | |
| | Foil under 0.006 inch thick: | | |
| | Aluminum, valued per pound -- | | |
| | Under 27-1/2 cents ..... | 40% ad val. | |
| | 27-1/2 or more but not over 55 cents ..... | 40% ad val. | 11¢ per lb. |
| | Over 55 cents ..... | 40% ad val. | 20% ad val. |
| | Tin ..... | 35% ad val. | |
| | Metallics, manufactured in part or in whole ..... | 12¢ per lb. | |
| | Powdered tin ..... | 12¢ per lb. | |
| (b) | Embossing and stamping materials of aluminum powder, bronze powder, or Dutch metal powder, mounted on paper or equivalent backing and releasable from the backing by means of heat and pressure.. | 3/8¢ per 100 sq. in. | |
| 383(a) | Gold leaf: | | |
| | Unmounted, if the leaves are in size the equivalent of -- | | |
| | Not over 3-3/8 by 3-3/8 inches | 82½¢ per 100 leaves | |
| | Over 3-3/8 by 3-3/8 inches .... | 82½¢ for each 1139.0625 sq. in. | |
| | Mounted on paper or equivalent backing ..... | 6-3/4¢ per 100 sq. in. and 25% ad val. | |
| (b) | Silver leaf ..... | 5¢ per 100 leaves | |
| 384 | Cabinet locks, not of cylinder or pin tumbler construction, in width -- | | |
| | Not over 1-1/2 inches ..... | 70¢ per doz. and 20% ad val. | 35¢ per doz. and 10% ad val. |
| | Over 1-1/2 but not over 2-1/2 inches ..... | $1 per doz. and 20% ad val. | 50¢ per doz. and 10% ad val. |
| | Over 2-1/2 inches ..... | $1.50 per doz. and 20% ad val. | 75¢ per doz. and 10% ad val. |
| | Padlocks, not of cylinder or pin tumbler construction, in width -- | | |
| | Not over 1-1/2 inches ..... | 35¢ per doz. and 20% ad val. | 17½¢ per doz. and 10% ad val. |
| | Over 1-1/2 but not over 2-1/2 inches ..... | 50¢ per doz. and 20% ad val. | 25¢ per doz. and 10% ad val. |
| | Over 2-1/2 inches ..... | 75¢ per doz. and 20% ad val. | 37½¢ per doz. and 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 384 (con.) | Padlocks, of cylinder or pin tumbler construction, in width -- | | |
| | Not over 1-1/2 inches ..... | $1 per doz. and 20% ad val. | 50¢ per doz. and 10% ad val. |
| | Over 1-1/2 but not over 2-1/2 inches ..... | $1.50 per doz. and 20% ad val. | 75¢ per doz. and 10% ad val. |
| | Over 2-1/2 inches ..... | $2 per doz. and 20% ad val. | $1 per doz. and 10% ad val. |
| | Other locks or latches of cylinder or pin tumbler construction ..... | $2 per doz. and 20% ad val. | $1 per doz. and 10% ad val. |
| 385 | Beltings and other articles wholly or in chief value of lame or lahn, metal thread, tinsel wire, or of lame or lahn or tinsel wire and bullions, india rubber, or metal threads, nspf .. | 45% ad val. | 15% ad val. |
| | Bullions and metal threads wholly or in chief value of lame or lahn or tinsel wire ..... | 6¢ per lb. and 35% ad val. | 6¢ per lb. and 10% ad val. |
| | Lame or lahn, wholly or in chief value of gold, silver, or other metal ..... | 6¢ per lb. and 20% ad val. | 6¢ per lb. and 10% ad val. |
| | Tinsel wire wholly or in chief value of gold, silver, or other metal ..... | 6¢ per lb. and 10% ad val. | 6¢ per lb. and 5% ad val. |
| | Fringes wholly or in chief value of any of the foregoing ..... | 55% ad val. | 45% ad val. |
| | Woven fabrics, ribbons, and tassels, wholly or in chief value of any of the foregoing other than fringes ..... | 55% ad val. | 20% ad val. |
| 386 | Bottles, flasks, or other vessels in which quicksilver is imported ..... | The same duty as if imported empty | The current rate if imported empty |
| | Quicksilver ..... | 25¢ per lb. | |
| 387 1/ | Phosphor-copper or phosphorus-copper .... | 3¢ per lb. | |
| 388 | New types ..... | 30% ad val. | 15% ad val. |
| 389 | Nickel, and alloys (except those provided for in paragraph 302 or 380) in which nickel is the component material of chief value: | | |
| | In cathodes, cubes, grains, ingots, pigs, shot, or similar forms ..... | 3¢ per lb. | 1¼¢ per lb. |
| | In anodes, bars, castings, electrodes, plates, rods, sheets, strands, strips, or wire ..... | 25% ad val. | 12½% ad val. |
| | In tubes or tubing ..... | 25% ad val. | 6¼% ad val. |
| | Any of the foregoing, if cold drawn, cold rolled, or cold worked, shall be subject to an additional duty as follows: | | |
| | Tubes and tubing ..... | 10% ad val. | 2½% ad val. |
| | Other ..... | 10% ad val. | 5% ad val. |

1/ See pages 256-7 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 390 | Bottle caps of metal, collapsible tubes, and sprinkler tops:<br>Colored, decorated, electroplated, embossed in color, enameled, lacquered, lithographed, or waxed ...<br>Other ..... | <br><br><br>45% ad val.<br>30% ad val. | <br><br><br>17½% ad val.<br>12½% ad val. |
| 391 | Lead-bearing flue dust, mattes, and ores of all kinds .....<br>Provided, That the duty provided for in this paragraph shall not be applied to the lead contained in copper, gold, silver, or tin ores or copper mattes unless actually recovered:<br>Provided further, That on all importations of lead-bearing flue dust, mattes, and ores, of all kinds, the duties shall be estimated at the port of entry and a bond given in double the amount of such estimated duties for the transportation of the flue dust, mattes, or ores by common carriers bonded for the transportation of appraised and unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the flue dust, mattes, or ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon. The Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph. | 1½¢ per lb. on lead content | 3/4¢ per lb. on lead content |
| 392 | Lead bullion or base bullion, lead in bars and pigs, lead dross, reclaimed lead, scrap lead, antimonial lead, antimonial scrap lead, Babbitt metal, solder, type metal, and all alloys or combinations of lead nspf ..... | 2-1/8¢ per lb. on lead content | 1-1/16¢ per lb. on lead content |

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 393 | Zinc-bearing ores of all kinds, except pyrites containing not over 3% of zinc Provided, That the duty provided for in this paragraph shall not be applied to the zinc contained in copper, lead, or tin ores unless actually recovered: Provided further, That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the samples and report the result to the proper customs officers, and the import entries shall be liquidated thereon. The Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph. | 1½¢ per lb. on zinc content 1/ | 0.6¢ per lb. on zinc content 1/ |
| 394 | Zinc in blocks, pigs, or slabs, and zinc dust ..... | 1-3/4¢ per lb. 1/ | 0.7¢ per lb. 1/ |
| | Zinc in sheets: | | |
| | Coated or plated with nickel or other metal (except gold, platinum, or silver), or solutions .... | 2¼¢ per lb. | 1-1/8¢ per lb. |
| | Other ..... | 2¢ per lb. | 1¢ per lb. |
| | Zinc, old and worn-out, fit only to be remanufactured, zinc dross, and zinc skimmings ..... | 1½¢ per lb. 2/ | 3/4¢ per lb. 2/ |
| 395 | Embossing rollers of steel or other metal | 30% ad val. | 15% ad val. |
| | Print blocks, and print rollers nspf, of whatever material composed, for printing, stamping, or cutting designs ..... | 60% ad val. | 40% ad val. |

1/ Duty (except on zinc dust) suspended until close of July 23, 1952.-- TDs 52929, 53063.

2/ Duty on scrap zinc suspended until close of June 30, 1953. See "Scrap metal" under "TEMPORARY EXEMPTIONS" on page 275.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 395 (con.) | Print rollers, of whatever material, with raised patterns of brass or brass and felt, finished or unfinished, used for cutting, printing, or stamping designs ..... | $5 each and 72% ad val. | |
| | Provided, That the foregoing rates shall apply whether the articles are imported as parts of machines or separately. | | |
| 396 | Bits, chisels, countersinks, drills (including breast drills), gimlets, gimlet-bits, gouges, planes, other cutting tools, bit braces, calipers, hammers, micrometers, pipe tools, rules, screw drivers, spanners, vises, and wrenches; all the foregoing, if hand tools not provided for in paragraph 352, and parts thereof, wholly or in chief value of metal, nspf: | | |
| | Folding rules wholly or in chief value of aluminum ..... | 65% ad val. * | 32½% ad val. |
| | Parts of aluminum folding rules: | | |
| | Wholly or in chief value of aluminum ..... | 45% ad val. | 32½% ad val. |
| | Wholly or in chief value of metal other than aluminum . | 45% ad val. | |
| | Other ..... | 45% ad val. | 22½% ad val. |
| 397 1/ | Articles nspf, partly or wholly manufactured: | | |
| | Colored with gold lacquer, plated with gold, or wholly or in chief value of gold ..... | 65% ad val. | |
| | If products of Cuba ..... | ..... | 52% ad val. |
| | Plated with, but not in chief value of, platinum ..... | 65% ad val. | 32½% ad val. |
| | Plated with, but not in chief value of, silver, if the plating is on -- | | |
| | Copper or nickel silver ..... | 65% ad val. | 25% ad val. |
| | Other metal ..... | 65% ad val. | 35% ad val. |
| | Material other than metal ..... | 65% ad val. | |
| | Wholly or in chief value of platinum | 65% ad val. | |
| | Wholly or in chief value of silver . | 65% ad val. | 25% ad val. |

1/ See page 257 for import-tax status of articles containing copper.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 397 (con.) | Articles nspf, partly or wholly manufactured, not plated with platinum, gold, or silver, and not colored with gold lacquer: | | |
| | Wholly or in chief value of lead, valued per pound -- | | |
| | Under 6-2/3 cents ..... | 45% ad val. | 30% ad val. |
| | 6-2/3 or more but not over 13-1/3 cents ..... | 45% ad val. | 2¢ per lb. |
| | Over 13-1/3 cents ..... | 45% ad val. | 15% ad val. |
| | Wholly or in chief value of tin or tin plate: | | |
| | Cases and sharpening devices for safety razors ..... | 45% ad val. | 12½% ad val. |
| | Typewriter spools ..... | 45% ad val. | 22½% ad val. |
| | Other ..... | 45% ad val. | 12% ad val. |
| | Wholly or in chief value of metal other than gold, lead, platinum, silver, tin, and tin plate: | | |
| | Blow torches and incandescent lamps, designed to be operated by compressed air and kerosene or gasoline ..... | 45% ad val. | 12½% ad val. |
| | Cases and sharpening devices for safety razors ..... | 45% ad val. | 12½% ad val. |
| | Cooking and heating stoves of the household type (not including portable stoves designed to be operated by compressed air and kerosene or gasoline) and parts thereof ..... | 45% ad val. | 12½% ad val. |
| | Golf club heads ..... | 45% ad val. | 15% ad val. |
| | Parts of carbonated water siphons ..... | 45% ad val. | 12½% ad val. |
| | Slide fasteners: | | |
| | Valued under 4 cents each | 66% ad val. * | |
| | Valued 4 cents or more each | 66% ad val. * | 40% ad val. |
| | Parts ..... | 66% ad val. * | |
| | Styluses ..... | 45% ad val. | 11¼% ad val. |
| | Woven wire fencing and woven wire netting, composed of wire under 0.08 but not under 0.03 inch in diameter: | | |
| | Coated with metal before weaving ..... | 50% ad val. * | 25% ad val. |
| | Coated with metal after weaving ..... | 60% ad val. * | 30% ad val. |
| | Other ..... | 45% ad val. | 22½% ad val. |
| 398 | No allowance or reduction of duties for partial damage or loss in consequence of discoloration or rust shall be made upon any description of iron or steel, or upon any article partly or wholly manufactured of iron or steel, or upon any manufacture of iron or steel. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 401 | Timber hewn, sided, or squared, otherwise than by sawing, of fir, hemlock, larch, pine, or spruce ..... | $1 per 1000 ft., board measure | 50¢ per 1000 ft., board measure |
| | Round timber used for spars or in building wharves, of fir, hemlock, larch, pine, or spruce ..... | $1 per 1000 ft., board measure | 50¢ per 1000 ft., board measure |
| | Sawed lumber and timber nspf, of fir, hemlock, larch, pine, or spruce ..... | $1 per 1000 ft., board measure 1/ | 25¢ per 1000 ft., board measure 1/ |
| | In estimating board measure for the purposes of this paragraph no deduction shall be made on account of planing, tonguing, and grooving. | | |
| 402 | Flooring of beech, birch, or maple (except Japanese maple) ..... | 8% ad val. | 4% ad val. |
| 403 | Brier root or brier wood, ivy or laurel root, and similar wood, unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted ..... | 10% ad val. | 5% ad val. |
| 404 1/ | Wood in the form of sawed boards, deals, planks, and all other forms not further manufactured than sawed, and flooring: | | |
| | Cedar commercially known as Spanish cedar, granadilla, mahogany, rosewood, and satinwood ..... | 15% ad val. | 5% ad val. |
| | Box, ebony, lancewood, and lignum-vitae ..... | 15% ad val. | 7½% ad val. |
| | Japanese maple and Japanese white oak ..... | 15% ad val. | |
| 405 | Plywood: | | |
| | Alder ..... | 50% ad val. | 25% ad val. |
| | Birch ..... | 50% ad val. | 15% ad val. |
| | Parana pine ..... | 40% ad val. | |
| | Spanish cedar ..... | 40% ad val. | |
| | Other ..... | 40% ad val. | 20% ad val. |
| | Veneers of wood ..... | 20% ad val. | 10% ad val. |
| | Wood unmanufactured, nspf ..... | 20% ad val. | 10% ad val. |
| 406 | Heading blocks, heading bolts, hubs for wheels, last blocks, oar blocks, stave bolts, wagon blocks, and all like blocks or sticks, bored, roughhewn, rough shaped, or sawed ..... | 10% ad val. | 2½% ad val. |

1/ See pages 255 and 256 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 407 | Barrels, casks, and hogsheads, of wood, nspf ..... | 15% ad val. | 7½% ad val. |
| | Packing boxes and packing-box shooks, of wood, nspf ..... | 15% ad val. | 3-3/4% ad val. |
| | Sugar-box shooks of wood, nspf ..... | 15% ad val. | |
| 408 | Barrels, boxes, and other articles containing grapefruit, lemons, limes, oranges, pomelos or shaddocks ..... | 25% ad val. | 12½% ad val. |
| | If products of Cuba ..... | ..... | 10% ad val. |
| | Provided, That the so-called thin wood manufactured in the United States and exported as fruit-box shooks may be reimported as the bottoms, sides, and tops of fruit boxes in completed form, filled with fruit, if proof of the identity of such shooks be made under regulations prescribed by the Secretary of the Treasury, by the payment of ... | ½ the rate for similar boxes wholly of foreign materials | Same rule applied to current rates |
| 409 | Articles nspf, partly or wholly manufactured of bamboo, osier or willow, or rattan: | | |
| | Tennis-racket frames valued $1.75 or more each ..... | 45% ad val. | 22½% ad val. |
| | Other ..... | 45% ad val. | |
| | If products of Cuba ..... | ..... | 36% ad val. |
| | Cane manufactured or wrought from rattan, cane webbing, reeds in whatever form manufactured or wrought from rattan or reeds, and split or partially manufactured rattan, nspf ..... | 20% ad val. | 10% ad val. |
| | Furniture wholly or in chief value of bamboo, grass, malacca, osier or willow, rattan, reed, seagrass, or fiber of any kind ..... | 60% ad val. | 30% ad val. |
| | Osier or willow, including chip of willow and split willow, prepared for basket makers' use ..... | 35% ad val. | 17½% ad val. |
| | Split bamboo ..... | 1¼¢ per lb. | |
| 410 | Butchers' and packers' skewers of wood . | 25¢ per 1000 | |
| | Toothpicks of wood or other vegetable substance ..... | 25% ad val. | |
| 411 | Bags and baskets nspf, wholly or in chief value of -- | | |
| | Bamboo, compositions of wood, palm leaf, papier-mâché, or wood (except osier or willow) ..... | 50% ad val. | |
| | If products of Cuba ..... | ..... | 45% ad val. |
| | Osier or willow, or straw ..... | 50% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 411 (con.) | Chair seats, curtains, porch and window blinds, screens, and shades, wholly or in chief value of bamboo, compositions of wood, palm leaf, papier-mâché, straw, or wood, nspf ..... | 50% ad val. | |
| | If products of Cuba ..... | ..... | 40% ad val. |
| 412 | Bent-wood furniture, wholly or partly finished, and parts thereof ..... | 42½% ad val. * | 30% ad val. |
| | Folding rules, wholly or in chief value of wood, and nspf ..... | 60% ad val. * | 40% ad val. |
| | Furniture, wholly or partly finished, and parts thereof, wholly or in chief value of wood, and nspf: | | |
| | Chairs ..... | 40% ad val. | 20% ad val. |
| | Other furniture ..... | 40% ad val. | 12½% ad val. |
| | Parts of any of the foregoing ..... | 40% ad val. | 20% ad val. |
| | Paintbrush handles, wholly or in chief value of wood ..... | 33-1/3% ad val. | 10% ad val. |
| | Spring clothespins ..... | 20¢ per gross | 10¢ per gross |
| | If products of Cuba ..... | ..... | 8¢ per gross |
| | Wood flour ..... | 25% ad val. * | 12½% ad val. |
| | Wood moldings and carvings to be used in architectural and furniture decoration | 40% ad val. | 20% ad val. |
| | Manufactures wholly or in chief value of wood or bark, nspf: | | |
| | Baby carriages, clothespins other than spring clothespins, and wheelbarrows ..... | 33-1/3% ad val. | 15% ad val. |
| | Badminton-racket and tennis-racket frames valued at $1.75 or more each; broom and mop handles further advanced than rough shaped, 3/4 inch or more in diameter, and 38 inches or more long; canoes; canoe paddles; carriages, drays, trucks, and other horse-drawn vehicles, and parts thereof; ice-hockey sticks, and toboggans .... | 33-1/3% ad val. | 10% ad val. |
| | Brush backs ..... | 33-1/3% ad val. | |
| | Buckles, buckle slides, and clasps; faucets and spigots; forks and spoons not wholly or in chief value of mahogany; and stocking darners or darning lasts ..... | 33-1/3% ad val. | 17½% ad val. |
| | Laminated wallboard ..... | 33-1/3% ad val. | |
| | Spools wholly of wood and suitable for thread (not including bobbins) | 33-1/3% ad val. | 12½% ad val. |
| | Other ..... | 33-1/3% ad val. | 16-2/3% ad val. |

# UNITED STATES IMPORT DUTIES (1952)

## SCHEDULE 5. - SUGAR, MOLASSES, AND MANUFACTURES OF

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 501 1/ | Sugars, concrete and concentrated molasses, melada, concentrated melada, sirups of cane juice, and tank bottoms, testing by the polariscope not over 75 sugar degrees, and all mixtures containing sugar and water and testing by the polariscope over 50 but not over 75 sugar degrees ..... | 1.284375¢ per lb. * | 0.428125¢ per lb. |
| | and for each additional sugar degree shown by the polariscopic test ..... | 0.028125¢ per lb. additional and fractions of a degree in proportion * | 0.009375¢ per lb. additional and fractions of a degree in proportion |
| | If products of Cuba ..... | ..... | 0.3425¢ per lb. and 0.0075¢ per lb. additional for each sugar degree over 75 and fractions of a degree in proportion |
| 502 1/ | Molasses and sugar sirups, nspf: | | |
| | Containing soluble nonsugar solids (excluding any foreign substance that may have been added or developed in the product) equal to more than 6% of the total soluble solids, and testing — | | |
| | Not over 48% total sugars .... | 0.25¢ per gal. | 0.125¢ per gal. |
| | Over 48% total sugars ..... | 0.275¢ additional for each 1% of total sugars and fractions of 1% in proportion | 0.1375¢ additional for each 1% of total sugars and fractions of 1% in proportion |
| | If products of Cuba and testing— | | |
| | Not over 48% total sugars | ..... | 0.09¢ per gal. |
| | Over 48% total sugars ... | ..... | 0.099¢ additional for each 1% of total sugars and fractions of 1% in proportion |
| | Other, testing — | | |
| | Not over 48% total sugars .... | 0.25¢ per gal. | 0.135¢ per gal. |
| | Over 48% total sugars ..... | 0.275¢ additional for each 1% of total sugars and fractions of 1% in proportion | 0.151¢ additional for each 1% of total sugars and fractions of 1% in proportion |
| | If products of Cuba and testing— | | |
| | Not over 48% total sugars | ..... | 0.1¢ per gal. |
| | Over 48% total sugars ... | ..... | 0.11¢ additional for each 1% of total sugars and fractions of 1% in proportion |

1/ See page 257 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 502 (con.) | Molasses not imported to be commercially used for the extraction of sugar or for human consumption ..... | 0.03¢ per lb. of total sugars | 0.015¢ per lb. of total sugars |
| | If product of Cuba ..... | ..... | 0.012¢ per lb. of total sugars |
| 503 | Dextrose testing not over 99.7% and dextrose sirup ..... | 2¢ per lb. | |
| | Maple sirup ..... | 4¢ per lb. * | 1½¢ per lb. |
| | Maple sugar ..... | 6¢ per lb. * | 2¢ per lb. |
| 504 | Sugar cane in its natural state ..... | $2.50 per 2000 lb. | |
| | Sugar contained in dried sugar cane, or in sugar cane in any other than its natural state ..... | 75% of the rate applicable to manufactured sugar of like polariscopic test | Same rule applied to current rates |
| 505 | Adonite, arabinose, dextrose testing over 99.7%, d-tagatose, d-talose, dulcite, galactose, inosite, inulin, lactose, mannite, mannose, melezitose, melibiose, raffinose, rhamnose, ribose, sorbite, xylose, and other saccharides (not including levulose or salicin) .. | 50% ad val. | 25% ad val. |
| | Levulose ..... | 50% ad val. | |
| | Salicin ..... | 50% ad val. | 17½% ad val. |
| 506 | Sugar candy and all confectionery nspf, valued per pound -- | | |
| | Under 6 cents ..... | 40% ad val. | 20% ad val. |
| | 6 cents or more ..... | 40% ad val. | 14% ad val. |
| | If products of Cuba ..... | ..... | 10% ad val. |
| | Sugar, refined, when colored, tinctured, or in any way adulterated ..... | 40% ad val., but not less than the rate provided in paragraph 501 for sugar of the same polariscopic test | 40% ad val., but not less than the current rate under paragraph 501 for sugar of the same test |
| | If product of Cuba ..... | ..... | 32% ad val., but not less than the rate under paragraph 501 for Cuban sugar of the same test |

# UNITED STATES IMPORT DUTIES (1952)

## SCHEDULE 6. - TOBACCO AND MANUFACTURES OF

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 601 | Filler tobacco nspf: | | |
| | Cigarette leaf: | | |
| | Stemmed ..... | 50¢ per lb. | |
| | Unstemmed ..... | 35¢ per lb. | 15¢ per lb. |
| | Other: | | |
| | Stemmed ..... | 50¢ per lb. | 25¢ per lb. |
| | If product of Cuba ..... | ..... | 20¢ per lb. |
| | Unstemmed ..... | 35¢ per lb. | 17½¢ per lb. |
| | If product of Cuba ..... | ..... | 14¢ per lb. |
| | Leaf tobacco the product of two or more countries or dependencies, when mixed or packed together: | | |
| | Stemmed ..... | $2.92½ per lb. | |
| | Unstemmed ..... | $2.27½ per lb. | |
| | Wrapper tobacco, and filler tobacco when mixed or packed with over 35% of wrapper tobacco: | | |
| | Stemmed ..... | $2.92½ per lb. | $1.72 per lb. |
| | Unstemmed ..... | $2.27½ per lb. | $1 per lb. |
| | If product of Cuba ..... | ..... | 91¢ per lb. |
| 602 | The term "wrapper tobacco," as used in this title, means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco. Collectors of customs shall permit entry to be made, under rules and regulations prescribed by the Secretary of the Treasury, of any leaf tobacco when the invoices of the same shall specify in detail the character of such tobacco, whether filler or wrapper, its origin and quality. In the examination for classification of any imported leaf tobacco at least one bale, box, or package in every ten, and at least one in every invoice shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package. | | |
| 603 | Scrap tobacco ..... | 35¢ per lb. | 17½¢ per lb. |
| | If product of Cuba ..... | ..... | 14¢ per lb. |
| | Tobacco, manufactured or unmanufactured, nspf ..... | 55¢ per lb. | 17½¢ per lb. |
| 604 | Snuff and snuff flour, manufactured of tobacco, of all descriptions ..... | 55¢ per lb. | 27½¢ per lb. |
| | Tobacco stems, cut, ground, or pulverized | 55¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 605 | Cigarettes ..... | $4.50 per lb. and 25% ad val. | $1.25 per lb. and 6¼% ad val. |
| | Cigars and cheroots, including paper cigars ..... | $4.50 per lb. and 25% ad val. | $2.25 per lb. and 12½% ad val. |
| | If products of Cuba ..... | ..... | $1.50 per lb. and 10% ad val. |
| | The dutiable weight of paper cigars and cigarettes shall include the weight of the wrappers. | | |

# UNITED STATES IMPORT DUTIES (1952)

## SCHEDULE 7. - AGRICULTURAL PRODUCTS AND PROVISIONS

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 701 | Beef and veal, fresh, chilled, or frozen | 6¢ per lb. | 3¢ per lb. |
| | Cattle, weighing each — | | |
| | Under 200 pounds ..... | 2½¢ per lb. | 1½¢ per lb. |
| | After the expiration of 30 days after the President shall have proclaimed that the abnormal situation in respect of cattle and meats has terminated, the reduced rate of 1½¢ per pound shall apply to not over 200,000 head of the foregoing cattle entered in the 12-month period beginning April 1 in any year. | | |
| | 200 or more but under 700 pounds .. | 2½¢ per lb. | |
| | 700 pounds or more: | | |
| | Cows imported specially for dairy purposes ..... | 3¢ per lb. | 1½¢ per lb. |
| | Other ..... | 3¢ per lb. | 1½¢ per lb. |
| | After the expiration of 30 days after the President shall have proclaimed that the abnormal situation in respect of cattle and meats has terminated, the reduced rate of 1½¢ per pound shall apply to not over 400,000 head of such "other" cattle entered in the 12-month period beginning April 1 in any year, but to not over 120,000 head of such cattle entered in any 3-month period beginning April 1, July 1, October 1, or January 1 within any such 12-month period; and any such "other" cattle not subject to that rate shall be dutiable at ... | ..... | 2½¢ per lb. |
| | Dried blood albumen: | | |
| | Dark ..... | 6¢ per lb. | |
| | Light ..... | 12¢ per lb. | |
| | Oleo oil and oleo stearin ..... | 1¢ per lb. 1/ | ½¢ per lb. 1/ |
| | Tallow ..... | ½¢ per lb. 2/ | 1/8¢ per lb. 2/ |
| 702 | Goat meat and mutton, fresh, chilled, or frozen ..... | 5¢ per lb. | 2½¢ per lb. |
| | Goats ..... | $3 per head | |
| | Lamb, fresh, chilled, or frozen ..... | 7¢ per lb. | 3½¢ per lb. |
| | Lambs and sheep ..... | $3 per head | 75¢ per head |

1/ See page 253 for import-tax status.
2/ See page 252 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 703 | Bacon, hams, shoulders, and other pork, prepared or preserved: | | |
| | Made into sausages of any kind: | | |
| | Fresh pork sausage ..... | 3¼¢ per lb. | |
| | If product of Cuba ..... | ..... | 2.6¢ per lb. |
| | Other ..... | 3¼¢ per lb. | 1-5/8¢ per lb. |
| | Not boned, cooked, or packed in air-tight containers, and not made into sausages ..... | 3¼¢ per lb. | 2¢ per lb. |
| | Other ..... | 3¼¢ per lb. | |
| | If products of Cuba and other than prepared or preserved bacon, hams, or shoulders .. | ..... | 2.6¢ per lb. |
| | Lard ..... | 3¢ per lb. | |
| | Lard compounds and lard substitutes .... | 5¢ per lb. 1/ | |
| | Pork, fresh, chilled, or frozen ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Swine ..... | 2¢ per lb. | 1¢ per lb. |
| 704 | Game (except birds), fresh, chilled, or frozen, nspf ..... | 6¢ per lb. | 3¢ per lb. |
| | Reindeer meat, fresh, chilled, or frozen, nspf ..... | 6¢ per lb. | 3¢ per lb. |
| | Venison, fresh, chilled, or frozen, nspf | 6¢ per lb. | 1½¢ per lb. |
| 705 | Extract of meat, including fluid ..... | 15¢ per lb. | 7½¢ per lb. |
| 706 | Meats, fresh, chilled, or frozen, nspf: | | |
| | Edible animal brains, hearts, kidneys, livers, sweetbreads, tongues, and tripe, valued per pound -- | | |
| | Not over 20 cents ..... | 6¢ per lb. | 1½¢ per lb. |
| | Over 20 but not over 30 cents | 6¢ per lb. | 7½% ad val. |
| | Over 30 cents ..... | 20% ad val. | 7½% ad val. |
| | Other, valued per pound -- | | |
| | Not over 30 cents ..... | 6¢ per lb. | 3¢ per lb. |
| | Over 30 cents ..... | 20% ad val. | 10% ad val. |
| | Meats, prepared or preserved, nspf: | | |
| | Beef in air-tight containers and cured or pickled beef or veal, valued per pound -- | | |
| | Not over 15 cents ..... | 6¢ per lb. 2/ | 3¢ per lb. 2/ |
| | Over 15 but not over 30 cents | 6¢ per lb. 2/ | 20% ad val. 2/ |
| | Over 30 cents ..... | 20% ad val. 2/ | |
| | Other, valued per pound -- | | |
| | Not over 30 cents ..... | 6¢ per lb. | 3¢ per lb. |
| | Over 30 cents ..... | 20% ad val. | 10% ad val. |

1/ See page 253 for import-tax status.

2/ Jerked beef for sale or distribution in Puerto Rico is temporarily free of duty. - TD 50599.

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 707 | Buttermilk ..... | 2.05¢ per gal. | 1⅓¢ per gal. |
| | Cream, fresh or sour ..... | 56.6¢ per gal. | 15¢ per gal. for not over 1,500,000 gals. entered in any calendar year |
| | Provided, That fresh or sour cream containing over 45% of butterfat shall be dutiable as butter. | | |
| | Skimmed milk, fresh or sour ..... | 2.05¢ per gal. | 1⅓¢ per gal. |
| | Provided, That skimmed milk containing over 1% of butterfat shall be dutiable as whole milk. | | |
| | Whole milk, fresh or sour ..... | 6½¢ per gal. | 2¢ per gal. for not over 3,000,000 gals. entered in any calendar year |
| | Provided, That fresh or sour milk containing over 5½% butterfat shall be dutiable as cream. | | |
| 708(a) | Milk, condensed or evaporated: | | |
| | In air-tight containers: | | |
| | Sweetened ..... | 2-3/4¢ per lb. | 1-3/4¢ per lb. |
| | Unsweetened ..... | 1.8¢ per lb. | 1¢ per lb. |
| | Other ..... | 2.53¢ per lb. | 1⅓¢ per lb. |
| (b) | Dried buttermilk and dried skimmed milk . | 3¢ per lb. | 1½¢ per lb. |
| | Provided, That dried buttermilk containing over 6% of butterfat, and dried skimmed milk containing over 3% of butterfat, shall be dutiable as dried whole milk. | | |
| | Dried cream ..... | 12-1/3¢ per lb. | 6.2¢ per lb. |
| | Dried whole milk ..... | 6-1/12¢ per lb. | 3.1¢ per lb. |
| | Provided, That dried whole milk containing over 35% of butterfat shall be dutiable as dried cream. | | |
| (c) | Compounds or mixtures of, or substitutes for, cream or milk, and malted milk ... | 35% ad val. | 17½% ad val. |
| 709 | Butter: | | |
| | When entered during the period from November 1, in any year, to the following March 31, inclusive .... | 14¢ per lb. | 7¢ per lb. for not over 50,000,000 lb. |
| | When entered during the period from April 1 to July 15, inclusive, in any year ..... | 14¢ per lb. | 7¢ per lb. for not over 5,000,000 lb. |
| | When entered during the period from July 16 to October 31, inclusive, in any year ..... | 14¢ per lb. | 7¢ per lb. for not over 5,000,000 lb. |
| | When entered at any time when a reduced rate of 7 cents per pound does not apply ..... | 14¢ per lb. | |
| | If product of Cuba ..... | ..... | 11.2¢ per lb. |
| | Oleomargarine and other butter substitutes | 14¢ per lb. 1/ | 7¢ per lb. 1/ |

1/ See page 253 for import-tax status.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 710 | Blue-mold and Roquefort cheeses in original loaves; cheddar cheese not processed otherwise than by division into pieces; and Edam and Gouda cheeses containing 40% or more of butterfat; all the foregoing, valued per pound -- | | |
| | Not over 20 cents ..... | 7¢ per lb. | 3¢ per lb. |
| | Over 20 cents ..... | 35% ad val. | 15% ad val. |
| | Bryndza cheese in barrels, casks, or hogsheads, weighing with their contents over 200 pounds each; and cheese made from sheep's milk, in original loaves, and suitable for grating; all the foregoing, valued per pound -- | | |
| | Not over 20 cents ..... | 7¢ per lb. | 3⅓¢ per lb. |
| | Over 20 cents ..... | 35% ad val. | 17½% ad val. |
| | Goya and Sbrinz cheeses in original loaves, valued per pound -- | | |
| | Not over 20 cents ..... | 7¢ per lb. | 5¢ per lb. |
| | Over 20 cents ..... | 35% ad val. | 25% ad val. |
| | Other cheese, and substitutes for cheese, valued per pound -- | | |
| | Not over 20 cents ..... | 7¢ per lb. | 5¢ per lb. |
| | If products of Cuba which are Edam or Gouda cheese containing under 40% of butterfat .. | | 4¢ per lb. |
| | Over 20 but not over 25 cents ..... | 35% ad val. | 5¢ per lb. |
| | If products of Cuba which are Edam or Gouda cheese containing under 40% of butterfat .. | | 20% ad val. |
| | Over 25 cents ..... | 35% ad val. | 20% ad val. |
| 711 | Live baby chicks of poultry ..... | 4¢ each | 2¢ each |
| | Live birds nspf, valued each -- | | |
| | Not over $5 ..... | 50¢ each | 25¢ each |
| | Over $5 ..... | 20% ad val. | 10% ad val. |
| | Live chickens, ducks, geese, guineas, and turkeys ..... | 8¢ per lb. | 2¢ per lb. |
| 712 | Birds, dead, dressed or undressed, fresh, chilled, or frozen: | | |
| | Chickens, ducks, geese, and guineas | 10¢ per lb. | 3¢ per lb. |
| | Turkeys ..... | 10¢ per lb. | |
| | Other ..... | 10¢ per lb. | 2½¢ per lb. |
| | Birds, prepared or preserved in any manner and nspf: | | |
| | Chickens, prepared by removal of the feathers, heads, and all or part of the viscera, with or without removal of the feet, but not cooked or divided into portions .. | 10¢ per lb. | 5¢ per lb. |
| | Other ..... | 10¢ per lb. | |
| 713 | Eggs of poultry, in the shell: | | |
| | Eggs of chickens ..... | 10¢ per doz. | 3½¢ per doz. |
| | Other ..... | 10¢ per doz. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 713 (con.) | Egg albumen, egg yolk, and whole eggs: | | |
| | Dried, whether or not sugar or other material is added ..... | 27¢ per lb. * | |
| | Frozen or otherwise prepared or preserved, and nspf, whether or not sugar or other material is added | 11¢ per lb. | |
| 714 | Horses not imported for immediate slaughter, valued per head -- | | |
| | Not over $150 ..... | $30 per head | $7.50 per head |
| | Over $150 ..... | 20% ad val. | 8-3/4% ad val. |
| | Mules not imported for immediate slaughter, valued per head -- | | |
| | Not over $150 ..... | $30 per head | |
| | Over $150 ..... | 20% ad val. | |
| 715 | Live animals, vertebrate and invertebrate, nspf: | | |
| | Asses, burros, and silver or black foxes ..... | 15% ad val. | |
| | Other ..... | 15% ad val. | 7½% ad val. |
| 716 | Honey ..... | 3¢ per lb. | 1¢ per lb. |
| 717(a) | Fish, fresh or frozen (whether or not packed in ice), whole, or beheaded or eviscerated or both, but not further advanced (except that the fins may be removed), nspf: | | |
| | Cod, cusk, eels, haddock, hake, pollock, shad, sturgeon, and fresh-water fish ..... | 1¢ per lb. | ½¢ per lb. |
| | Halibut and salmon ..... | 2¢ per lb. | ½¢ per lb. |
| | Mackerel: | | |
| | Fresh ..... | 2¢ per lb. | ½¢ per lb. |
| | Frozen ..... | 2¢ per lb. | 3/4¢ per lb. |
| | Swordfish: | | |
| | Fresh ..... | 2¢ per lb. | 1¢ per lb. |
| | Frozen ..... | 3¢ per lb. * | 1½¢ per lb. |
| | Other ..... | 1¢ per lb. | |
| | If products of Cuba (except rosefish and totoaba or white sea bass) ..... | ..... | 0.4¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 717(b) | Fish, fresh or frozen (whether or not packed in ice), boned, divided into portions, filleted, sliced, or skinned, nspf: | | |
| | Cod, cusk, haddock, hake, pollock, and rosefish ..... | 2½¢ per lb. | 1-7/8¢ per lb. for a quota quantity to be determined annually 1/ |
| | Other ..... | 2½¢ per lb. | 1½¢ per lb. |
| | If products of Cuba (except eels, fresh-water fish, halibut, mackerel, salmon, shad, sturgeon, swordfish, and totoaba or white sea bass) ..... | ..... | 1¢ per lb. |
| (c) | Fish, dried and unsalted: | | |
| | Cod, cusk, haddock, hake, and pollock ..... | 2½¢ per lb. | 5/8¢ per lb. |
| | Other ..... | 1¼¢ per lb. | 5/8¢ per lb. |
| | If shark fins produced in Cuba | ..... | ½¢ per lb. |
| 718(a) | Fish, prepared or preserved in any manner, if packed in oil or in oil and other substances: | | |
| | Anchovies, antipasto [par. 1559], bonito, and yellowtail, valued per pound, including weight of immediate container -- | | |
| | Not over 9 cents ..... | 44% ad val. * | 22% ad val. |
| | Over 9 cents ..... | 30% ad val. | 15% ad val. |
| | Pollock, smoked, by whatever name known, valued per pound, including weight of immediate container -- | | |
| | Not over 9 cents ..... | 44% ad val. * | |
| | Over 9 cents ..... | 30% ad val. | 15% ad val. |

1/ The aggregate quantity entitled to the 1-7/8¢ reduced rate in any calendar year shall be 15,000,000 pounds, or not more than a quantity equal to 15% of the average aggregate apparent annual consumption of such fish during the 3 calendar years immediately preceding the year in which the imported fish are entered, whichever quantity is greater. Of the total quantity of fish entitled to entry at the 1-7/8¢ rate in any calendar year, not over 1/4 shall be so entitled during the first 3 months, not over 1/2 during the first 6 months, and not over 3/4 during the first 9 months of that year.

For the purposes of this note, "apparent consumption" shall be the sum of (a) the production in the United States of fresh and frozen fillets, steaks, and sticks of the named fish as defined on October 30, 1947, and as reported by the United States Fish and Wildlife Service, (b) the quantity of such fillets, steaks, and sticks entered into the United States free of duty under paragraph 1730(a), and (c) the quantity of the named fish entered into the United States and provided for in paragraph 717(b).

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 718(a) (con.) | Fish, etc., in oil etc. (con.): | | |
| | Sardines, neither skinned nor boned, valued per pound, including weight of immediate container -- | | |
| | Not over 13 cents ..... | 44% ad val. 1/ | |
| | Over 13 but not over 18 cents | 30% ad val. | |
| | Over 18 but not over 23 cents: | | |
| | Smoked ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | 20% ad val. |
| | Over 23 cents ..... | 30% ad val. | 15% ad val. |
| | Sardines, skinned or boned, valued per pound, including weight of immediate container: | | |
| | Not over 9 cents ..... | 44% ad val. * | |
| | Over 9 cents ..... | 30% ad val. | |
| | Tuna ..... | 45% ad val. * | |
| | Other, valued per pound, including weight of immediate container -- | | |
| | Not over 9 cents ..... | 44% ad val. * | |
| | Over 9 cents ..... | 30% ad val. | |
| (b) | Fish, prepared or preserved in any manner, if in air-tight containers weighing with their contents not over 15 pounds each (except fish packed in oil or in oil and other substances): | | |
| | Fish balls, cakes, and puddings ... | 25% ad val. | 6¼% ad val. |
| | Herring: | | |
| | In tomato sauce, kippered, or smoked, and in immediate containers weighing with their contents over 1 pound each ..... | 25% ad val. | 10% ad val. |
| | Other ..... | 25% ad val. | 6¼% ad val. |
| | Salmon ..... | 25% ad val. | 15% ad val. |
| | Sardines: | | |
| | In immediate containers weighing with their contents under 8 ounces each ..... | 25% ad val. | 10% ad val. |
| | Other ..... | 25% ad val. | 6¼% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | If products of Cuba (except anchovies, antipasto, smoked pollock, and tuna) ..... | ..... | 10% ad val. |
| 719 | Fish, pickled or salted (except fish packed in oil or in oil and other substances, and except fish in air-tight containers weighing with their contents not over 15 pounds each): | | |
| (1) | Salmon ..... | 25% ad val. | 10% ad val. |

1/ Established in part by TD 46795* and in part by TD 51954 (Geneva Agreement).

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 719 (con.) | Fish, pickled etc. (con.): | | |
| (2) | Cod, cusk, haddock, hake, and pollock: | | |
| | Not skinned or boned (except that the vertebral column may be removed), containing of moisture by weight — | | |
| | Not over 43% ..... | 1¼¢ per lb. | ⅓¢ per lb. |
| | Over 43% ..... | 3/4¢ per lb. | ¼¢ per lb. |
| (3) | Skinned or boned, whether or not dried ..... | 2¢ per lb. | 1¼¢ per lb. |
| (4) | Herring and mackerel, whether or not boned: | | |
| | In bulk or in immediate containers weighing with their contents over 15 pounds each: | | |
| | Herring in immediate containers containing each not over 10 pounds of herring, net weight .... | 1¢ per lb. net wt. | 3/8¢ per lb. net wt. |
| | Other ..... | 1¢ per lb. net wt. | ½¢ per lb. net wt. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| (5) | Other fish: | | |
| | In bulk or in immediate containers weighing with their contents over 15 pounds each: | | |
| | Alewives ..... | 1¼¢ per lb. net wt. | ½¢ per lb. net wt. |
| | Other ..... | 1¼¢ per lb. net wt. | |
| | In immediate containers (not air-tight) weighing with their contents not over 15 pounds each ..... | 25% ad val. | |
| 720(a) | Fish, kippered or smoked (except fish packed in oil or in oil and other substances and except fish in air-tight containers weighing with their contents not over 15 pounds each): | | |
| (1) | Salmon ..... | 25% ad val. | 10% ad val. |
| (2) | Herring: | | |
| | Whole or beheaded, but not further advanced: | | |
| | Hard dry-smoked ..... | 1¼¢ per lb. | ⅓¢ per lb. |
| | Other ..... | 1¼¢ per lb. | 5/8¢ per lb. |
| (3) | Boned (if smoked), divided into portions, eviscerated, skinned, or split ..... | 3¢ per lb. | 1¼¢ per lb. |
| | Boned and not smoked ..... | 3¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 720(a) (con.) (4) | Fish, kippered etc. (con.): Cod, cusk, haddock, hake, and pollock: Whole, or beheaded or eviscerated or both, but not further advanced (except that the vertebral column may be removed) ..... | 2½¢ per lb. | 1¢ per lb. |
| (5) | Boned, divided into portions, filleted, skinned, or sliced | 3¢ per lb. | 1½¢ per lb. |
| (6) | Other fish ..... | 25% ad val. | 6¼% ad val. |
| (b) | Fish, prepared or preserved, nspf: In bulk or in immediate containers weighing with their contents over 15 pounds each ..... | 1¼¢ per lb. net wt. | 1¢ per lb. net wt. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| (c) | The term "fish," as used in this Act, does not include shellfish. | | |
| 721(a) | Crab meat: Fresh or frozen (whether or not packed in ice) ..... | 15% ad val. | |
| | Prepared or preserved in any manner, including crab paste and crab sauce: | | |
| | In air-tight containers ..... | 22½% ad val. * | |
| | Other ..... | 15% ad val. | |
| (b) | Clam juice, and clam juice in combination with other substances, in air-tight containers ..... | 35% ad val. | 17½% ad val. |
| | Clams in air-tight containers: | | |
| | Razor clams (*siliqua patula*) ..... | 23% ad val. * | 7½% ad val. |
| | Other ..... | 35% ad val. on American selling price * | |
| | Clams in combination with other substances, in air-tight containers: | | |
| | Clam chowder ..... | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. on American selling price * | |
| (c) | Fish paste and fish sauce ..... | 30% ad val. | 10% ad val. |
| (d) | Caviar and other fish roe for food purposes: | | |
| | Sturgeon ..... | 30% ad val. | |
| | Other: | | |
| | Boiled and in air-tight containers, whether or not in bouillon or sauce ..... | 30% ad val. | 7½% ad val. |
| | Not boiled or not in air-tight containers ..... | 20¢ per lb. | 5¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 721(e) | Oysters, oyster juice, or either in combination with other substances, in airtight containers ..... | 8¢ per lb., including wt. of immediate container | |
| 722 | Barley, hulled or unhulled ..... | 20¢ per bu. of 48 lb. | 7½¢ per bu. of 48 lb. |
| | Barley flour and patent barley ..... | 2¢ per lb. | |
| | Barley malt ..... | 40¢ per 100 lb. | 30¢ per 100 lb. |
| | Pearl barley ..... | 2¢ per lb. | ½¢ per lb. |
| 723 | Buckwheat, hulled or unhulled ..... | 25¢ per 100 lb. | 10¢ per 100 lb. |
| | Buckwheat flour and grits or groats .... | ½¢ per lb. | 0.2¢ per lb. |
| 724 | Corn or maize: | | |
| | Seed, certified by a responsible officer or agency of a foreign government in accordance with the rules and regulations of that government to have been grown and approved especially for use as seed, in containers marked with the foreign government's official certified seed corn tags ..... | 25¢ per bu. of 56 lb. | 12½¢ per bu. of 56 lb. |
| | Other ..... | 25¢ per bu. of 56 lb. | |
| | If product of Cuba ..... | ..... | 10¢ per bu. of 56 lb. |
| | Corn flour, grits, meal, and similar products ..... | 50¢ per 100 lb. | |
| | If products of Cuba ..... | ..... | 40¢ per 100 lb. |
| 725 | Macaroni, noodles, vermicelli, and similar alimentary pastes: | | |
| | Containing eggs or egg products ... | 3¢ per lb. | 1½¢ per lb. |
| | Other ..... | 2¢ per lb. | 1¢ per lb. |
| 726 | Oats, hulled or unhulled ..... | 16¢ per bu. of 32 lb. | 4¢ per bu. of 32 lb. |
| | Oat grits, oatmeal, rolled oats, and similar oat products, valued per 100 pounds -- | | |
| | Under $2 ..... | 80¢ per 100 lb. | 20¢ per 100 lb. |
| | $2 or more but not over $8 ..... | 80¢ per 100 lb. | 10% ad val. |
| | Over $8 ..... | 80¢ per 100 lb. | |
| | Unhulled ground oats ..... | 45¢ per 100 lb. | 12½¢ per 100 lb. |
| 727 | Broken rice which will pass readily through a metal sieve perforated with round holes 5½/64 inch in diameter ... | 5/8¢ per lb. | 5/16¢ per lb. |
| | Brown rice (hulls removed, all or in part) | 1½¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 727 (con.) | Milled rice (bran removed, all or in part) | 2½¢ per lb. | |
| | If product of Cuba ..... | ..... | 2¢ per lb. |
| | Paddy or rough rice ..... | 1¼¢ per lb. | |
| | Rice bran, flour, meal, and polish ..... | 5/8¢ per lb. | 5/16¢ per lb. |
| 728 | Rye ..... | 15¢ per bu. of 56 lb. | 6¢ per bu. of 56 lb. |
| | Rye flour and meal ..... | 45¢ per 100 lb. | 22½¢ per 100 lb. |
| | Rye malt ..... | 40¢ per 100 lb. | 22½¢ per 100 lb. |
| 729 1/ | Cracked or crushed wheat, semolina, wheat flour, and similar wheat products, nspf | $1.04 per 100 lb. | 52¢ per 100 lb. |
| | Wheat ..... | 42¢ per bu. of 60 lb. | 21¢ per bu. of 60 lb. |
| | Wheat unfit for human consumption ..... | 10% ad val. | 5% ad val. |
| 730 | Beet pulp, dried ..... | $5 per ton | $1.90 per ton |
| | Bran, shorts, and by-product feeds obtained in milling wheat or other cereals ..... | 10% ad val. | 2½% ad val. |
| | Brewers' grains and malt sprouts ..... | $5 per ton | $1.25 per ton |
| | Hulls of barley, buckwheat, oats, or other grains, ground or unground ..... | 10¢ per 100 lb. | 2½¢ per 100 lb. |
| | Mixed feeds consisting of an admixture of grains or grain products with molasses, oil cake, oil-cake meal, or other feedstuffs ..... | 10% ad val. | 2½% ad val. |
| | Soy bean and other vegetable oil cake and oil-cake meal, nspf ..... | 0.3¢ per lb. | |
| 731 | Chaff, scalpings, scourings, and screenings of wheat, flaxseed, or other grains or seeds, ground or unground ... | 10% ad val. | 2½% ad val. |
| | Provided, That when grains or seeds contain over 5% of any one foreign matter dutiable at a higher rate than that applicable to the grain or seed, the entire lot shall be dutiable at ... | Such higher rate | Same rule applied to current rates |
| 732 | Cereal breakfast foods and similar cereal preparations, by whatever name known, processed further than milling, and nspf ..... | 20% ad val. | 5% ad val. |

1/ By a proclamation of the President (TD 50404) imports for consumption of wheat and wheat flour fit for human consumption, with certain exceptions stated in TDs 50609 and 50863, are limited to annual quotas of 800,000 bushels of wheat and 4,000,000 pounds of flour. The allocation of these quotas to foreign countries is set forth in TD 50404. The proclamation was made under the authority of section 22 of the Agricultural Adjustment Act of 1933, as amended (7 USC 624).

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 733 | Biscuits, cake, cakes, wafers, and similar baked articles, and puddings; all the foregoing by whatever name known, whether or not containing chocolate, fruits, nuts, or confectionery of any kind ..... | 30% ad val. | 10% ad val. |
| 734 | Apples: | | |
| | Green or ripe ..... | 25¢ per bu. of 50 lb. | 12½¢ per bu. of 50 lb. |
| | Desiccated, dried, or evaporated .. | 2¢ per lb. | 1¢ per lb. |
| | Otherwise prepared or preserved and nspf ..... | 2½¢ per lb. | 1¼¢ per lb. |
| 735 | Apricots: | | |
| | Green, ripe, or in brine ..... | ½¢ per lb. | |
| | Desiccated, dried, or evaporated .. | 2¢ per lb. | 1¢ per lb. |
| | Otherwise prepared or preserved, nspf | 35% ad val. | |
| 736 | Berries, edible: | | |
| | In their natural state or in brine: | | |
| | Blueberries ..... | 1¼¢ per lb. | 1¢ per lb. |
| | Lingon or partridge berries .. | 1¼¢ per lb. | 3/8¢ per lb. |
| | Loganberries and raspberries, if entered during the period from July 1 to August 31, inclusive, in any year ..... | 1¼¢ per lb. | ½¢ per lb. |
| | Strawberries, if entered during the period from June 15 to September 15, inclusive, in any year ..... | 1¼¢ per lb. | ½¢ per lb. |
| | Other (including loganberries, raspberries, and strawberries entered outside the respective seasonal-rate periods) | 1¼¢ per lb. | 3/4¢ per lb. |
| | Desiccated, dried, or evaporated: | | |
| | Barberries ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Other ..... | 2½¢ per lb. | |
| | Otherwise prepared or preserved, or frozen, and nspf: | | |
| | Blueberries ..... | 35% ad val. | 8-3/4% ad val. |
| | Other ..... | 35% ad val. | 14% ad val. |
| 737 | Cherries: | | |
| (1) | In their natural state: | | |
| | In air-tight or water-tight containers ..... | 2¢ per lb. | |
| | Other ..... | 2¢ per lb. | ½¢ per lb. |
| (2) | Desiccated, dried, or evaporated .. | 6¢ per lb. | |
| (3) | In brine or sulphured: | | |
| | With pits removed ..... | 9½¢ per lb. | |
| | Other ..... | 5½¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 737(con.)(4) | Cherries (con.): Candied, crystallized, glacé, maraschino, or prepared or preserved in any manner ..... | 9½¢ per lb. and 40% ad val. | 7¢ per lb. and 10% ad val. |
| 738 | Cider ..... | 5¢ per gal. | 3¢ per gal. |
| | Vinegar: | | |
| | Malt vinegar ..... | 8¢ per proof gal. | 2¢ per proof gal. |
| | Other ..... | 8¢ per proof gal. | 4¢ per proof gal. |
| | Provided, That the standard proof for vinegar shall be 4% by weight of acetic acid. | | |
| 739 | Citrons or citron peel, candied, crystallized, glacé, or otherwise prepared or preserved ..... | 6¢ per lb. | 4¢ per lb. |
| | Grapefruit and other fruit peel, nspf: | | |
| | Crude, dried, or in brine ..... | 2¢ per lb. | |
| | Candied, crystallized, glacé, or otherwise prepared or preserved . | 8¢ per lb. | |
| | If products of Cuba and grapefruit, or pomelo or shaddock, peel ..... | ..... | 6.4¢ per lb. |
| | Lemon peel: | | |
| | Crude, dried, or in brine ..... | 2¢ per lb. | 1½¢ per lb. |
| | Candied, crystallized, glacé, or otherwise prepared or preserved . | 8¢ per lb. | 6¢ per lb. |
| | Orange peel: | | |
| | Crude, dried, or in brine ..... | 2¢ per lb. | 1¢ per lb. |
| | Candied, crystallized, glacé, or otherwise prepared or preserved . | 8¢ per lb. | 4¢ per lb. |
| 740 | Fig paste ..... | 5¢ per lb. | |
| | Figs: | | |
| | Dried ..... | 5¢ per lb. | 4½¢ per lb. 1/ |
| | Fresh or in brine ..... | 5¢ per lb. | 2½¢ per lb. |
| | Prepared or preserved, nspf ..... | 40% ad val. | 20% ad val. |
| 741 | Dates: | | |
| | Dried or fresh: | | |
| | Packed in units of any description weighing (with the immediate container, if any) not over 10 pounds each .... | 7½¢ per lb. | |
| | Other: | | |
| | With pits ..... | 1¢ per lb. | |
| | With pits removed ..... | 2¢ per lb. | |
| | Prepared or preserved, nspf ..... | 35% ad val. | |
| 742 | Currants, Zante or other ..... | 2¢ per lb. | 1¢ per lb. |

1/ Increased from 2½¢ per lb., effective August 30, 1952. - TD 53082.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 742 (con.) | Grapes in bulk or in barrels, crates, or other packages: | | |
| | Hothouse | 25¢ per cu. ft. of such bulk or the capacity of the package | 12½¢ per cu. ft. of such bulk or the capacity of the package |
| | Other than hothouse: | | |
| | If entered during the period from February 15 to June 30, inclusive, in any year | 25¢ per cu. ft. of such bulk or the capacity of the package | 6¼¢ per cu. ft. of such bulk or the capacity of the package |
| | If entered at any other time | 25¢ per cu. ft. of such bulk or the capacity of the package | 12½¢ per cu. ft. of such bulk or the capacity of the package |
| | Raisins: | | |
| | Made from seedless grapes: | | |
| | Sultana | 2¢ per lb. | 1¢ per lb. |
| | Other | 2¢ per lb. | 1½¢ per lb. |
| | Made from other than seedless grapes | 2¢ per lb. | |
| | Other dried grapes | 2½¢ per lb. | |
| 743 | Grapefruit, if entered during -- | | |
| | The period from August 1 to September 30, inclusive, in any year | 1½¢ per lb. | 1.2¢ per lb. |
| | If products of Cuba | ..... | 0.3¢ per lb. |
| | The month of October in any year | 1½¢ per lb. | 0.9¢ per lb. |
| | If products of Cuba | ..... | 0.6¢ per lb. |
| | The period from November 1, in any year, to the following July 31, inclusive | 1½¢ per lb. | |
| | If products of Cuba | ..... | 1.2¢ per lb. |
| | Lemons | 2½¢ per lb. | 1¼¢ per lb. |
| | Limes in their natural state or in brine | 2¢ per lb. | 1¢ per lb. |
| | If products of Cuba | ..... | 0.8¢ per lb. |
| | Oranges | 1¢ per lb. | |
| | If products of Cuba | ..... | 0.8¢ per lb. |
| 744 | Olives: | | |
| | Dried ripe | 5¢ per lb. | 2½¢ per lb. |
| | In brine: | | |
| | Green | 20¢ per gal. | |
| | Ripe: | | |
| | Not green in color and not in air-tight containers of glass, metal, or glass and metal | 30¢ per gal. | 15¢ per gal. |
| | Other | 30¢ per gal. | |
| | Pitted or stuffed | 30¢ per gal. | |
| | Nspf: | | |
| | In brine, not green in color, and not in air-tight containers of glass, metal, or glass and metal | 5¢ per lb. | 2½¢ per lb. |
| | Other | 5¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 745 | Peaches: | | |
| | Green, ripe, or in brine: | | |
| | If entered during the period from June 1 to November 30, inclusive, in any year ..... | ½¢ per lb. | |
| | Other ..... | ½¢ per lb. | ¼¢ per lb. |
| | Desiccated, dried, or evaporated ... | 2¢ per lb. | |
| | Otherwise prepared or preserved, nspf ..... | 35% ad val. | 20% ad val. |
| 746 | Mangoes ..... | 15¢ per lb. | 3-3/4¢ per lb. |
| | If products of Cuba ..... | ..... | 3¢ per lb. |
| 747 | Pineapples: | | |
| | In bulk ..... | 1-1/6¢ each | 0.9¢ each |
| | If products of Cuba ..... | ..... | 0.58¢ each |
| | In crates ..... | 50¢ per crate of 2.45 cu. ft. | 35¢ per crate of 2.45 cu. ft. |
| | If products of Cuba ..... | ..... | 20¢ per crate of 2.45 cu. ft. |
| | In packages other than crates ..... | 50¢ per 2.45 cu. ft. | 27¢ per 2.45 cu. ft. |
| | If products of Cuba ..... | ..... | 20¢ per 2.45 cu. ft. |
| | Candied, crystallized, or glacé .... | 35% ad val. | 17½% ad val. |
| | If products of Cuba ..... | ..... | 14% ad val. |
| | Otherwise prepared or preserved, nspf ..... | 2¢ per lb. | 0.75¢ per lb. |
| | If products of Cuba ..... | ..... | 0.55¢ per lb. |
| 748 | Plums, prunes, and prunelles: | | |
| | Green or ripe, not in brine: | | |
| | If entered during the period from February 1 to May 31, inclusive, in any year ..... | ½¢ per lb. | ¼¢ per lb. |
| | Other ..... | ½¢ per lb. | |
| | Desiccated, dried, or evaporated ... | 2¢ per lb. | |
| | In brine ..... | ½¢ per lb. | |
| | Otherwise prepared or preserved, nspf ..... | 35% ad val. | |
| 749 | Pears: | | |
| | Green, ripe, or in brine ..... | ½¢ per lb. | |
| | Desiccated, dried, or evaporated ... | 2¢ per lb. | |
| | Otherwise prepared or preserved, nspf ..... | 35% ad val. | 20% ad val. |
| 750 | Avocados or avocado pears ..... | 15¢ per lb. | 7½¢ per lb. |
| | If products of Cuba ..... | ..... | Free |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 751 | Fruit butters, jams, jellies, and marmalades: | | |
| | Cashew apple (anacardium occidentale), currant and other berry, guava, mamey colorado (calocarpum mammosum), mango, papaya, pineapple, sapodilla (sapota achras), soursop (annona muricata), and sweetsop (annona squamosa); all the foregoing ..... | 35% ad val. | 10% ad val. |
| | Orange marmalade ..... | 35% ad val. | 16% ad val. |
| | Quince ..... | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. | 20% ad val. |
| | If products of Cuba ..... | ..... | 14% ad val. |
| 752 | Fruit pastes and fruit pulps: | | |
| | Guava and mango ..... | 35% ad val. | 14% ad val. |
| | If products of Cuba ..... | ..... | 10% ad val. |
| | Other ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba: Cashew apple (anacardium occidentale), mamey colorado (calocarpum mammosum), papaya, sapodilla (sapota achras), soursop (annona muricata), and sweetsop (annona squamosa) ..... | ..... | 10% ad val. |
| | Other (except apricot) .. | ..... | 14% ad val. |
| | Fruits, candied, crystallized, or glacé, nspf ..... | 40% ad val. | 12½% ad val. |
| | Provided, That a mixture of two or more kinds of candied, crystallized, or glacé fruit shall bear ..... | The highest rate applicable to any component | The highest current rate for any component |
| | Fruits, desiccated, dried, evaporated, in brine, pickled, or otherwise prepared or preserved, and nspf: | | |
| | Bananas: | | |
| | Desiccated, dried, or evaporated ..... | 35% ad val. | 9% ad val. |
| | Other ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba ..... | ..... | 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 752 (con.) | Fruits, desiccated, etc. (con.): | | |
| | Cashew apples (anacardium occidentale), mameyes colorados (calocarpum mammosum), papayas, plantains, sapodillas (sapota achras), soursops (annona muricata), and sweetsops (annona squamosa); | | |
| | all the foregoing ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba ..... | ..... | 10% ad val. |
| | Guavas: | | |
| | Desiccated, dried, evaporated, in brine, or pickled ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba ..... | ..... | 10% ad val. |
| | Other ..... | 35% ad val. | 8-3/4% ad val. |
| | Other ..... | 35% ad val. | |
| | If products of Cuba ..... | ..... | 14% ad val. |
| | Fruits in their natural state, nspf: | | |
| | Fruits other than melons ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba: | | |
| | Cashew apples (anacardium occidentale), guavas, mameyes colorados (calocarpum mammosum), sapodillas (sapota achras), soursops (annona muricata), and sweetsops (annona squamosa) ..... | ..... | 10% ad val. |
| | Papayas ..... | ..... | Free |
| | Other ..... | ..... | 14% ad val. |
| | Melons of non-Cuban origin: | | |
| | Cantaloups: | | |
| | If entered during the period from August 1 to September 15, inclusive, in any year ..... | 35% ad val. | 20% ad val. |
| | Other ..... | 35% ad val. | |
| | Watermelons ..... | 35% ad val. | 20% ad val. |
| | Other melons: | | |
| | If entered during the period from December 1, in any year, to the following May 31, inclusive . | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. | |
| | Melons produced in Cuba: | | |
| | Watermelons ..... | ..... | Free |
| | Other ..... | ..... | 14% ad val. |
| | Mixtures of two or more fruits, prepared or preserved ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba ..... | ..... | 14% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 753 | Crocus corms | $2 per 1000 | 50¢ per 1000 |
| | Hyacinth bulbs | $4 per 1000 | $2 per 1000 |
| | Lily bulbs | $6 per 1000 | $4.50 per 1000 |
| | Lily of the valley pips and narcissus bulbs | $6 per 1000 | $3 per 1000 |
| | Tulip bulbs | $6 per 1000 | $2 per 1000 |
| | Other bulbs, clumps, corms, herbaceous perennials, roots, rootstocks, and tubers, imported for horticultural purposes | 30% ad val. | 7½% ad val. |
| | Cut flowers, fresh, dried, prepared, or preserved | 40% ad val. | 12½% ad val. |
| 754 | Cuttings and seedlings of brier, Manetti, multiflora, rugosa, and other rose stock; all the foregoing not over 3 years old | $2 per 1000 | 50¢ per 1000 |
| | Rose plants, budded, grafted, or grown on their own roots | 4¢ each | 2¢ each |
| | Cuttings, budded or grafted plants, and seedlings of other deciduous or evergreen ornamental shrubs, trees, or vines, and all nursery or greenhouse stock, nspf: | | |
| | Orchid plants | 25% ad val. | 7½% ad val. |
| | Other | 25% ad val. | 12½% ad val. |
| 755 | Budded or grafted fruit trees, and cuttings and seedlings of currants, gooseberries, grapes, or other fruit bushes, plants, or vines | 25% ad val. | 12½% ad val. |
| | Pineapple slips produced in Cuba | ..... | Free |
| | Cuttings, layers, and seedlings of apple, cherry, pear, plum, quince, and other fruit stocks | $2 per 1000 | |
| 756 | Almond paste | 18½¢ per lb. | |
| | Almonds: | | |
| | Blanched, roasted, or otherwise prepared or preserved | 18½¢ per lb. 1/ | |
| | Not shelled | 5½¢ per lb. | |
| | Shelled | 16½¢ per lb. 1/ | |

1/ Shelled almonds and blanched, roasted, or otherwise prepared or preserved almonds (not including almond paste) entered, or withdrawn from warehouse, for consumption during the 12-month period beginning October 1, 1951, in excess of an aggregate quantity of 4,500,000 pounds, will be subject, in addition to the rates of duty stated above, to an import fee (duty) of 10 cents per pound, but not over 50% ad valorem. The maximum aggregate quantity of blanched, roasted, or otherwise prepared or preserved almonds that may be included in the fee-exempt quota is 500,000 pounds. - TD 52885. The import fee was proclaimed by the President under the authority of section 22 of the Agricultural Adjustment Act of 1933, as amended (7 USC 624).

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 756 (con.) | Almond substitute or mandalonas ..... | 18½¢ per lb. | |
| | Chestnuts (including marrons), candied, crystallized, or glacé, or prepared or preserved in any manner ..... | 25¢ per lb. | 6¼¢ per lb. |
| 757 | Cream or Brazil nuts: | | |
| | Not shelled ..... | 1½¢ per lb. | 3/8¢ per lb. |
| | Shelled (including blanched) ..... | 4½¢ per lb. | 1-1/8¢ per lb. |
| | Filberts: | | |
| | Not shelled ..... | 5¢ per lb. | |
| | Shelled (including blanched) ..... | 10¢ per lb. | 8¢ per lb. |
| 758 | Coconut meat, desiccated and shredded, or similarly prepared ..... | 3½¢ per lb. | 1-3/4¢ per lb. |
| | Coconuts ..... | ½¢ each | 1/8¢ each |
| | If products of Cuba ..... | ..... | Free |
| 759 | Peanut butter ..... | 7¢ per lb. | |
| | If product of Cuba ..... | ..... | 5.6¢ per lb. |
| | Peanuts: | | |
| | Blanched, prepared, preserved, salted, or shelled ..... | 7¢ per lb. | |
| | Not shelled ..... | 4¼¢ per lb. | |
| | If products of Cuba ..... | ..... | 3.4¢ per lb. |
| 760 | Pecans: | | |
| | Not shelled ..... | 5¢ per lb. | |
| | Shelled ..... | 10¢ per lb. | |
| | Walnuts of all kinds: | | |
| | Blanched, prepared (including roasted and walnut paste), or preserved: | | |
| | Walnut paste ..... | 15¢ per lb. | |
| | Other ..... | 15¢ per lb. | 7½¢ per lb. if within quota 1/ |
| | Not shelled ..... | 5¢ per lb. | |
| | Shelled ..... | 15¢ per lb. | |
| 761 | Cashew nuts, shelled (including blanched) or unshelled ..... | 2¢ per lb. | 1½¢ per lb. |
| | Edible nuts, nspf: | | |
| | Pignolia nuts: | | |
| | Not shelled ..... | 2½¢ per lb. | 1¼¢ per lb. |
| | Shelled (including blanched) . | 5¢ per lb. | 2½¢ per lb. |
| | Pistache nuts: | | |
| | Not shelled ..... | 2½¢ per lb. | 5/8¢ per lb. |
| | Shelled (including blanched) . | 5¢ per lb. | 1¼¢ per lb. |
| | Other: | | |
| | Not shelled ..... | 2½¢ per lb. | |
| | Shelled (including blanched) . | 5¢ per lb. | |

1/ The 7½¢ reduced rate applies in any calendar year to "other" blanched, prepared, or preserved walnuts only until the aggregate quantity of such walnuts and shelled walnuts entered in that year reaches 5,000,000 pounds.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 761 (con.) | Edible nuts, pickled or otherwise prepared or preserved, nspf ..... | 35% ad val. | |
| | If products of Cuba ..... | ..... | 28% ad val. |
| | Kernel and nut paste nspf ..... | 25% ad val. | |
| | Provided, That no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled, and that a mixture of two or more kinds of nuts shall bear ..... | The highest rate applicable to any component | The highest current rate for any component |
| 762 | Oil-bearing materials and seeds: | | |
| | Apricot and peach kernels ..... | 3¢ per lb. | 2½¢ per lb. |
| | Castor beans ..... | ½¢ per lb. | ¼¢ per lb. |
| | Cottonseed ..... | 1/3¢ per lb. | |
| | Flaxseed ..... | 65¢ per bu. of 56 lb. | 50¢ per bu. of 56 lb. |
| | Poppy seed ..... | 32¢ per 100 lb. | 8¢ per 100 lb. |
| | Soy beans ..... | 2¢ per lb. | |
| | Sunflower seed ..... | 2¢ per lb. | 1¢ per lb. |
| 763 | Grass seeds and other forage crop seeds: | | |
| | Alfalfa ..... | 8¢ per lb. | 2¢ per lb. |
| | Bent-grass (genus agrostis) ..... | 40¢ per lb. | 15¢ per lb. |
| | Bluegrass: | | |
| | Kentucky ..... | 5¢ per lb. | 1¼¢ per lb. |
| | Other ..... | 5¢ per lb. | 2¢ per lb. |
| | Clover: | | |
| | Alsike ..... | 8¢ per lb. | 2¢ per lb. |
| | Crimson ..... | 2¢ per lb. | 1¢ per lb. |
| | Red ..... | 8¢ per lb. | 2¢ per lb. |
| | Sweet ..... | 4¢ per lb. | 1¢ per lb. |
| | White and ladino ..... | 6¢ per lb. | 4¢ per lb. |
| | Nspf ..... | 3¢ per lb. | 2¢ per lb. |
| | Millet ..... | 1¢ per lb. | ½¢ per lb. |
| | Orchard grass ..... | 5¢ per lb. | 2½¢ per lb. |
| | Rye grass ..... | 3¢ per lb. | 1½¢ per lb. |
| | Tall oat ..... | 5¢ per lb. | 2½¢ per lb. |
| | Timothy ..... | 2¢ per lb. | ½¢ per lb. |
| | Vetch: | | |
| | Hairy vetch ..... | 3¢ per lb. | |
| | Other vetch ..... | 1½¢ per lb. | 1¢ per lb. |
| | Other, nspf ..... | 2¢ per lb. | 1¢ per lb. |
| | Provided, That no allowance shall be made for dirt or other impurities in seed of any kind. | | |
| 764 | Other garden and field seeds: | | |
| | Beet (except sugar beet) ..... | 4¢ per lb. | 1½¢ per lb. |
| | Cabbage ..... | 12¢ per lb. | 3¢ per lb. |
| | Canary ..... | 1¢ per lb. | ¼¢ per lb. |
| | Carrot ..... | 4¢ per lb. | 1½¢ per lb. |
| | Cauliflower ..... | 25¢ per lb. | 12½¢ per lb. |
| | Celery ..... | 2¢ per lb. | 1¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 764 (con.) | Other garden and field seeds (con.): | | |
| | Flower | 6¢ per lb. | 1½¢ per lb. |
| | Kale | 6¢ per lb. | 1½¢ per lb. |
| | Kohlrabi | 8¢ per lb. | 4¢ per lb. |
| | Mangelwurzel | 4¢ per lb. | 1¢ per lb. |
| | Mushroom spawn | 1¢ per lb. | |
| | Onion | 15¢ per lb. | |
| | Parsley | 2¢ per lb. | 1¢ per lb. |
| | Parsnip | 4¢ per lb. | 2¢ per lb. |
| | Pepper | 15¢ per lb. | 7½¢ per lb. |
| | Radish | 6¢ per lb. | 1½¢ per lb. |
| | Rutabaga | 5¢ per lb. | 1½¢ per lb. |
| | Spinach | 1¢ per lb. | ¼¢ per lb. |
| | Tree and shrub | 8¢ per lb. | 3¢ per lb. |
| | Turnip | 5¢ per lb. | 1½¢ per lb. |
| | Nspf: | | |
| | Sesbania | 6¢ per lb. | 2¢ per lb. |
| | Other | 6¢ per lb. | 1½¢ per lb. |
| | Provided, That the provisions for seeds in this schedule shall include such seeds whether used for planting or other purposes. | | |
| 765 | Beans nspf: | | |
| | Green or unripe: | | |
| | Lima beans, if entered during -- | | |
| | The period from June 1 to October 31, inclusive, in any year | 3½¢ per lb. | |
| | If products of Cuba | | 2.8¢ per lb. |
| | The month of November in any year | 3½¢ per lb. | 2.1¢ per lb. |
| | If products of Cuba | | 1.4¢ per lb. |
| | The period from December 1 in any year to the following May 31, inclusive | 3½¢ per lb. | 2-1/3¢ per lb. |
| | If products of Cuba | | 1.4¢ per lb. |
| | Other than lima beans | 3½¢ per lb. | |
| | If products of Cuba | | 3.1¢ per lb. |
| | Dried: | | |
| | If entered for consumption during the period from May 1 to August 31, inclusive, in any year: | | |
| | Red kidney | 3¢ per lb. | 2¢ per lb. |
| | Other | 3¢ per lb. | 1½¢ per lb. |
| | If entered for consumption outside the above-stated period, or if withdrawn from warehouse for consumption at any time | 3¢ per lb. | |
| | If products of Cuba | | 2.4¢ per lb. |
| | In brine | 3¢ per lb. | 1½¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 765 (con.) | Beans nspf (con.): | | |
| | Prepared or preserved in any manner | 3¢ per lb. on entire contents of container | |
| | If products of Cuba ..... | ..... | 2.4¢ per lb. on entire contents of container |
| | Black-eye cowpeas: | | |
| | Green or unripe ..... | 3½¢ per lb. | |
| | Dried or in brine ..... | 3¢ per lb. | 3/4¢ per lb. |
| | Prepared or preserved in any manner | 3¢ per lb. on entire contents of container | |
| 766 | Sugar beets ..... | 80¢ per 2000 lb. | |
| | Other beets ..... | 17% ad val. | 5% ad val. |
| 767 | Lentils and lupines ..... | ½¢ per lb. | ¼¢ per lb. |
| 768 | Mushrooms: | | |
| | Fresh ..... | 10¢ per lb. and 45% ad val. | 5¢ per lb. and 25% ad val. |
| | Dried ..... | 10¢ per lb. and 45% ad val. | |
| | Otherwise prepared or preserved ... | 10¢ per lb. on drained weight and 45% ad val. | 4¢ per lb. on drained weight and 12½% ad val. |
| 769 | Peas: | | |
| | Green or unripe: | | |
| | If entered during the period from July 1 to September 30, inclusive, in any year ..... | 3.9¢ per lb. * | 1¢ per lb. |
| | Other ..... | 3.9¢ per lb. * | 2¢ per lb. |
| | Dried ..... | 1-3/4¢ per lb. | 7/8¢ per lb. |
| | Split ..... | 2½¢ per lb. | 1¢ per lb. |
| | Prepared or preserved in any manner | 2¢ per lb. on entire contents of container | 1¢ per lb. on entire contents of container |
| | Chickpeas or garbanzos: | | |
| | Green or unripe ..... | 2¢ per lb. | |
| | Dried ..... | 1-3/4¢ per lb. | |
| | Split ..... | 2½¢ per lb. | |
| | Prepared or preserved in any manner | 2¢ per lb. on entire contents of container | 1¢ per lb. on entire contents of container |
| 770 | Garlic ..... | 1½¢ per lb. | 3/4¢ per lb. |
| | Onions (except onion sets) ..... | 2½¢ per lb. | 1-3/4¢ per lb. |
| | Onion sets ..... | 2½¢ per lb. | 1¼¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 771 | Potatoes, Irish or white: | | |
| | Seed, certified by a responsible officer or agency of a foreign government in accordance with official regulations and rules of that government to have been grown and approved especially for use as seed, in containers marked with the foreign government's official certified seed potato tags ..... | 75¢ per 100 lb. | 37½¢ per 100 lb. for 2,500,000 bu. of 60 lb. each in each 12-month period beginning on September 15 in any year |
| | Other than such certified seed .... | 75¢ per 100 lb. | 37½¢ per 100 lb. for a quota quantity to be determined annually 1/ |
| | If products of Cuba and entered during the period from December 1, in any year, to the last day of the following February, inclusive ..... | ..... | 30¢ per 100 lb. |
| | Potatoes, Irish or white, if dehydrated, desiccated, or dried ..... | 2-3/4¢ per lb. | |
| | Potato flour ..... | 2½¢ per lb. | |
| 772 | Tomatoes in their natural state, if entered during — | | |
| | The period from March 1 to July 14, inclusive, or the period from September 1 to November 14, inclusive, in any year ..... | 3¢ per lb. | 2.1¢ per lb. |
| | If products of Cuba ..... | ..... | 1.8¢ per lb. |
| | The period from July 15 to August 31, inclusive, in any year ..... | 3¢ per lb. | 1½¢ per lb. |
| | The period from November 15, in any year, to the last day of the following February, inclusive ..... | 3¢ per lb. | 1½¢ per lb. |
| | If products of Cuba ..... | ..... | 1.2¢ per lb. |
| | Tomatoes, prepared or preserved in any manner ..... | 50% ad val. | 25% ad val. |
| | If products of Cuba ..... | ..... | 20% ad val. |

1/ The minimum annual tariff quota is 1,000,000 bushels (60 pounds each). If for any calendar year the production of Irish or white potatoes, including seed potatoes, in the United States, according to the estimate made as of September 1 by the United States Department of Agriculture, is less than 350,000,000 bushels (60 pounds each), the tariff quota for the 12-month period beginning on September 15 of that year is increased above the 1,000,000 bushels by a quantity equal to the amount by which such estimated production is less than 350,000,000 bushels. Cuban potatoes, including those entered when the current quota is unfilled, are not to be charged against the quota.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 773 | Rutabagas and turnips ..... | 25¢ per 100 lb. | 6¼¢ per 100 lb. |
| 774 | Vegetables in their natural state: | | |
| | Cabbage ..... | 2¢ per lb. | 3/4¢ per lb. |
| | Celery: | | |
| | If imported and entered during the period from April 15 to July 31, inclusive, in any year ..... | 2¢ per lb. | ½¢ per lb. |
| | Other ..... | 2¢ per lb. | 1¢ per lb. |
| | Cucumbers, if entered during -- | | |
| | The period from December 1, in any year, to the last day of the following February, inclusive ..... | 3¢ per lb. | 2.2¢ per lb. |
| | If products of Cuba ..... | ..... | 1¢ per lb. |
| | The period from March 1 to June 30, inclusive, or the period from September 1 to November 30, inclusive, in any year . | 3¢ per lb. | |
| | If products of Cuba ..... | ..... | 2.4¢ per lb. |
| | The period from July 1 to August 31, inclusive, in any year ..... | 3¢ per lb. | 1½¢ per lb. |
| | Eggplant: | | |
| | If entered during the period from April 1 to November 30, inclusive, in any year ..... | 1½¢ per lb. * | |
| | If products of Cuba ..... | ..... | 1.2¢ per lb. |
| | Other ..... | 1½¢ per lb. * | 1.2¢ per lb. |
| | If products of Cuba ..... | ..... | 0.6¢ per lb. |
| | Horseradish ..... | 3¢ per lb. | 1½¢ per lb. |
| | Lettuce: | | |
| | If entered during the period from June 1 to October 31, inclusive, in any year ..... | 2¢ per lb. | 1¢ per lb. |
| | Other ..... | 2¢ per lb. | |
| | Peppers ..... | 2½¢ per lb. * | |
| | If products of Cuba ..... | ..... | 2.2¢ per lb. |
| | Squash ..... | 2¢ per lb. | 1.1¢ per lb. |
| | If products of Cuba ..... | ..... | 0.8¢ per lb. |
| | Nspf: | | |
| | Carrots ..... | 50% ad val. | 12½% ad val. |
| | Cauliflower: | | |
| | If entered during the period from June 5 to October 15, inclusive, in any year ..... | 50% ad val. | 12½% ad val. |
| | Other ..... | 50% ad val. | 25% ad val. |
| | Dasheens ..... | 50% ad val. | 25% ad val. |
| | If products of Cuba ..... | ..... | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 774 (con.) | Vegetables in their natural state: Nspf (con.): | | |
| | Okra ..... | 50% ad val. | 25% ad val. |
| | If product of Cuba and entered during the period from December 1, in any year, to the following May 31, inclusive ..... | ..... | 15% ad val. |
| | Radishes ..... | 50% ad val. | 12½% ad val. |
| | Other ..... | 50% ad val. | 25% ad val. |
| | Provided, That in the assessment of duties on vegetables of any kind no segregation or allowance of any kind shall be made for foreign matter or impurities therewith. | | |
| 775 | Balls, hash, pastes, puddings, and all similar forms, composed of vegetables, or of vegetables and fish or meat, or both, nspf: | | |
| | Corned beef hash ..... | 35% ad val. | 20% ad val. |
| | Other ..... | 35% ad val. | 25% ad val. |
| | Bean cake, bean stick, miso, and similar products, nspf ..... | 35% ad val. | |
| | Pimientos, packed in brine or oil, or prepared or preserved in any manner .. | 6¢ per lb. | 4.8¢ per lb. |
| | If products of Cuba ..... | ..... | 3.6¢ per lb. |
| | Sauces of all kinds, nspf ..... | 35% ad val. | 17½% ad val. |
| | Sauerkraut ..... | 50% ad val. | 12½% ad val. |
| | Soups, soup rolls, soup tablets or cubes, and other soup preparations, composed of vegetables, or of vegetables and fish or meat, or both, nspf | 35% ad val. | 17½% ad val. |
| | Soy beans, prepared or preserved in any manner ..... | 35% ad val. | |
| | If products of Cuba ..... | ..... | 28% ad val. |
| | Vegetables (including horseradish), cut, sliced, or otherwise reduced in size, or packed in oil, or parched or roasted, or reduced to flour, or prepared or preserved in any other way (except pickled and except packed in brine or salt) ..... | 35% ad val. | |
| | If products of Cuba ..... | ..... | 28% ad val. |
| | Vegetables, pickled, or packed in brine or salt: | | |
| | Onions: | | |
| | Packed in brine or pickled ... | 35% ad val. | 12½% ad val. |
| | Packed in salt ..... | 35% ad val. | |
| | Other ..... | 35% ad val. | 17½% ad val. |
| 776 | Acorns: | | |
| | Crude ..... | 1½¢ per lb. | |
| | Ground or otherwise prepared ..... | 4¢ per lb. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 776 (con.) | Chicory: | | |
| | Crude: | | |
| | Endive | 2¢ per lb. | 3/4¢ per lb. |
| | Other | 2¢ per lb. | 1¢ per lb. |
| | Ground or otherwise prepared | 4¢ per lb. | 2½¢ per lb. |
| | Coffee adulterants, essences, and substitutes | 3¢ per lb. | |
| | If products of Cuba | | 2.4¢ per lb. |
| | Dandelion roots: | | |
| | Crude | 1½¢ per lb. | |
| | Ground or otherwise prepared | 4¢ per lb. | |
| 777 | Chocolate and cocoa: | | |
| (a) | Unsweetened | 3¢ per lb. | 3/4¢ per lb. |
| (b) | Sweetened: | | |
| | In bars or blocks weighing 10 pounds or more each | 4¢ per lb. | 1¢ per lb. |
| | In any other form, whether or not prepared, valued per pound -- | | |
| | 10 cents or more | 40% ad val. | 10% ad val. |
| | Under 10 cents | 40% ad val. | 20% ad val. |
| (c) | Cacao butter | 25% ad val. | 6¼% ad val. |
| 778 | Ginger root, candied or otherwise prepared or preserved | 20% ad val. | |
| | If product of Cuba | | 18% ad val. |
| 779 | Broom corn | $20 per 2000 lb. | $10 per 2000 lb. |
| | Hay | $5 per 2000 lb. | $1.25 per 2000 lb. |
| | Rice fiber and rice straw | $10 per 2000 lb. | |
| | Other straw | $1.50 per 2000 lb. | 50¢ per 2000 lb. |
| 780 | Hop extract | $2.40 per lb. | $1.20 per lb. |
| | Hops, valued per pound — | | |
| | Under 50 cents | 24¢ per lb. | |
| | 50 cents or more | 24¢ per lb. | 12¢ per lb. |
| | Lupulin | $1.50 per lb. | 75¢ per lb. |
| 781 | Spices and spice seeds: | | |
| | Cassia, cassia buds, and cassia vera, ground | 5¢ per lb. | 3¢ per lb. |
| | Cinnamon and cinnamon chips, ground | 5¢ per lb. | 3¢ per lb. |
| | Cloves, ground | 6¢ per lb. | 3¢ per lb. |
| | Clove stems, ground | 5¢ per lb. | 3¢ per lb. |
| | Curry and curry powder | 5¢ per lb. | 2¢ per lb. |
| | Ginger root, not candied or preserved, ground | 5¢ per lb. | 2¢ per lb. |
| | Mace: | | |
| | Bombay or wild: | | |
| | Ground | 22¢ per lb. | 15¢ per lb. |
| | Unground | 18¢ per lb. | |
| | Other, ground | 8¢ per lb. | 4¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 781 | Spices and spice seeds (con.): | | |
| | Mustard, ground or prepared ..... | 10¢ per lb. | 5¢ per lb. |
| | Mustard seeds, whole ..... | 2¢ per lb. | 7/8¢ per lb. |
| | Nutmegs, ground ..... | 5¢ per lb. | 3¢ per lb. |
| | Paprika, ground or unground ..... | 5¢ per lb. | |
| | Pepper: | | |
| | Black or white, ground ..... | 5¢ per lb. | 3¢ per lb. |
| | Capsicum or cayenne or red: | | |
| | Ground ..... | 8¢ per lb. | 6¢ per lb. |
| | Unground ..... | 5¢ per lb. | |
| | If product of Cuba . | ..... | 4¢ per lb. |
| | Pimento (allspice), ground ..... | 3¢ per lb. | 2¢ per lb. |
| | Sage: | | |
| | Ground ..... | 3¢ per lb. | |
| | Unground ..... | 1¢ per lb. | |
| | Mixed spices, and spices and spice seeds nspf, including all herbs or herb leaves in glass or other small packages, for culinary use: | | |
| | Onion powder ..... | 25% ad val. | |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | Provided, That no allowance shall be made for dirt or other foreign matter in any of the foregoing; and | | |
| | Provided further, That the importation of ground or unground pepper shells is prohibited. | | |
| 782 | Teasels, not bleached, chemically treated, colored, dyed, or painted ... | 25% ad val. | 12½% ad val. |
| 783 1/ | Cotton having a staple in length -- | | |
| | 1-1/8 or more but under 1-11/16 inches ..... | 7¢ per lb. | 3½¢ per lb. |
| | 1-11/16 inches or more ..... | 7¢ per lb. | 1-3/4¢ per lb. |

1/ By proclamations of the President (TDs 49956, 50297, 50603, 50681, and 52311), imports for consumption of cotton having a staple length of 1-1/8 or more but under 1-11/16 inches are limited to 45,656,420 pounds for each 12-month period beginning February 1 in any year. The proclamations were made under the authority of section 22 of the Agricultural Adjustment Act of 1933, as amended (7 USC 624).

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 801(a) | [Obsolete] | | |
| (b) | The duties prescribed in Schedule 8 shall be in addition to the internal-revenue taxes imposed under existing law or any subsequent Act. | | |
| 802 | Absinthe 1/ ..... | $5 per gal. 2/ | |
| | Arrack ..... | $5 per gal. | $2.50 per gal. 2/ |
| | Bitters of all kinds containing spirits | $5 per gal. | $2.50 per gal. |
| | Brandy, cordials, liqueurs, kirschwasser, and ratafia ..... | $5 per gal. | $1.25 per gal. |
| | Spirits manufactured or distilled from grain or other materials, and compounds and preparations of which distilled spirits are the component material of chief value and nspf: | | |
| | Aquavit and gin ..... | $5 per gal. | $1.25 per gal. |
| | Ethyl alcohol for beverage purposes | $5 per gal. | $2.25 per gal. |
| | If product of Cuba ..... | ..... | $1.75 per gal. |
| | Rum (including cana paraguaya) .... | $5 per gal. | $1.75 per gal. |
| | Whiskey: | | |
| | Irish, Irish type, Scotch, and Scotch type ..... | $5 per gal. | $1.50 per gal. |
| | Other ..... | $5 per gal. | $1.25 per gal. |
| | Other: | | |
| | Spirits ..... | $5 per gal. | $1.25 per gal. |
| | Compounds and preparations ... | $5 per gal. | |
| | If products of Cuba ..... | ..... | $4.50 per gal. |
| 803 | Champagne and all other sparkling wines | $6 per gal. | $1.50 per gal. |
| 804 | Rice wine or sake ..... | $1.25 per gal. | |
| | Still wines produced from grapes: | | |
| | Containing not over 14% of absolute alcohol by volume, in containers holding each -- | | |
| | Not over 1 gallon ..... | $1.25 per gal. | 37½¢ per gal. |
| | Over 1 gallon ..... | $1.25 per gal. | 62½¢ per gal. |
| | Containing over 14% of absolute alcohol by volume, in containers holding each not over 1 gallon, if entitled under regulations of the United States Bureau of Internal Revenue to a type designation which includes the name "Marsala" and if so designated on the approved label ..... | $1.25 per gal. | 62½¢ per gal. |
| | Other ..... | $1.25 per gal. | |
| | If products of Cuba ..... | ..... | $1 per gal. |

1/ The importation of absinthe is prohibited. - BCL 1150.

2/ As used in paragraph 802 the term "gal." means proof gallon. See paragraphs 811 and 812.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 804 (con.) | Vermuth, in containers holding each -- | | |
| | Not over 1 gallon ..... | $1.25 per gal. | 31¼¢ per gal. |
| | Over 1 gallon ..... | $1.25 per gal. | 62½¢ per gal. |
| | Other still wines, including ginger cordial or ginger wine, and beverages similar to any of the beverages specified in this paragraph, nspf ..... | $1.25 per gal. | 62½¢ per gal. |
| | Provided, That any product specified in this paragraph, if imported containing over 24% of alcohol, shall be dutiable as spirits. | | |
| 805 | Ale, beer, porter, and stout ..... | 50¢ per gal. * | 12½¢ per gal. |
| | Malt extract: | | |
| | Condensed or solid ..... | 60% ad val. | 30% ad val. |
| | Fluid ..... | $1 per gal. | 50¢ per gal. |
| 806(a) | Cherry juice, prune juice, or prune wine, and all other fruit juices and fruit sirups, nspf, containing of alcohol -- | | |
| | Under 0.5%: | | |
| | Naranjilla (solanum quitoense lam) juice ..... | 70¢ per gal. | 35¢ per gal. |
| | Naranjilla sirup ..... | 70¢ per gal. | |
| | Other ..... | 70¢ per gal. | 20¢ per gal. |
| | 0.5% or more: | | |
| | Citrus-fruit juices nspf ..... | 70¢ per gal. and in addition $5 per proof gal. on the alcohol content | |
| | Other ..... | 70¢ per gal. and in addition $5 per proof gal. on the alcohol content | 35¢ per gal. and in addition $2.50 per proof gal. on the alcohol content |
| | Grape juice, grape sirup, and similar products of the grape, by whatever name known, containing or capable of producing of alcohol -- | | |
| | Under 1% ..... | 70¢ per gal. | 45¢ per gal. |
| | Over 1% ..... | 70¢ per gal. and in addition $5 per proof gal. on the alcohol contained therein or that can be produced therefrom | 45¢ per gal. and in addition $2.50 per proof gal. on the alcohol contained therein or that can be produced therefrom |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 806(b) | Concentrated citrus-fruit juice, fit for beverage purposes, and sirups containing any such juice; all the foregoing, whether in liquid, powdered, or solid form: | | |
| | Lime juice ..... | 70¢ per gal. on the unconcentrated natural fruit juice content | 20¢ per gal. on the unconcentrated natural fruit juice content |
| | Naranjilla (solanum quitoense lam) sirup ..... | 70¢ per gal. on the unconcentrated natural fruit juice content | |
| | Other ..... | 70¢ per gal. on the unconcentrated natural fruit juice content | 35¢ per gal. on the unconcentrated natural fruit juice content |
| 807 | Berries and fruits of all kinds, prepared or preserved in any manner, containing 0.5% or more of alcohol ..... | $5 per proof gal. on the alcohol content, in addition to any other duty | $2.50 per proof gal. on the alcohol content, in addition to any other duty |
| 808 | Ginger ale, ginger beer, lemonade, soda water, and similar beverages containing no alcohol, and beverages containing under 0.5% of alcohol, nspf ..... | 15¢ per gal. | 5¢ per gal. |
| 809 | Mineral waters, imitations of natural mineral waters, and artificial mineral waters nspf ..... | 10¢ per gal. | 5¢ per gal. |
| 810 | When any article provided for in this schedule is imported in bottles or jugs, the duty shall be collected on the bottles or jugs at ..... | 1/3 the rate provided on the bottles or jugs if imported empty | 1/3 the current rate for the bottles or jugs if imported empty |
| 812 | Imitations of brandy, spirits, or wines imported by any name whatever ..... | The highest rate for the product intended to be represented, but not less than $5 per proof gal. | $5 per proof gal. |
| 811 | Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind when imported shall be the same as that which is defined in the laws relating to internal revenue. The Secretary of the Treasury, in his discretion, may authorize the ascertainment of the proof of wines, cordials, or other liquors and fruit juices by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations. | | |

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| Par. No. | |
|---|---|
| 812 | No lower rate or amount of duty shall be levied, collected, and paid on the articles enumerated in paragraph 802 of this schedule than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof. Provided, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other package, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States. |
| 813 | Notwithstanding any other provision of this Act, the duties imposed on beverages in this schedule which are subject also to internal revenue taxes shall be imposed only on the quantities subject to such taxes. |
| 814 | [Obsolete] |
| 815 | The Secretary of the Treasury is hereby authorized and directed to make all rules and regulations necessary for the enforcement of the provisions of this schedule. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 901 | Cotton yarn, including warps, in any form: | | |
| (a) | Not bleached, colored, combed, dyed, or plied, of numbers -- | | |
| | Not over 60 ..... | 5% ad val. and in addition, for each number, 0.3% ad val. | 5% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 60 but not over 90 ..... | Same as above | 20% ad val. |
| | Over 90 ..... | 32% ad val. | 20% ad val. |
| (b) | Bleached, colored, combed, dyed, or plied, of numbers -- | | |
| | Not over 60 ..... | 10% ad val. and in addition, for each number, 0.3% ad val. | 10% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 60 but not over 90 ..... | Same as above | 25% ad val. |
| | Over 90 ..... | 37% ad val. | 25% ad val. |
| (c) 1/ | Cotton waste, manufactured or otherwise advanced in value, cotton card laps, roving, and sliver ..... | 5% ad val. | |
| 902 | Cotton sewing thread, valued per 100 yards -- | | |
| | Under 1-1/4 cents ..... | 35% ad val. | 20% ad val. |
| | 1-1/4 or more but under 1-3/7 cents | 35% ad val. | ¼¢ per 100 yds. |
| | 1-3/7 or more but not over 2-1/2 cents ..... | ½¢ per 100 yds. | ¼¢ per 100 yds. |
| | Over 2-1/2 cents ..... | 20% ad val. | 10% ad val. |
| | Crochet, darning, embroidery, and knitting cottons put up for handwork in lengths not over 840 yards, valued per 100 yards — | | |
| | Under 1 cent ..... | 35% ad val. | 25% ad val. |
| | 1 or more but under 1-3/7 cents ... | 35% ad val. | ¼¢ per 100 yds. |
| | 1-3/7 or more but not over 2-1/2 cents ..... | ½¢ per 100 yds. | ¼¢ per 100 yds. |
| | Over 2-1/2 cents ..... | 20% ad val. | 10% ad val. |
| | In no case shall the duty be assessed on a less number of yards than is marked on the goods as imported. | | |

1/ By proclamations of the President (TDs 49956 and 50603) imports for consumption of card strips made from cotton having a staple under 1-3/16 inches in length and of comber, lap, roving, and sliver wastes of cotton are limited to an aggregate of 5,482,509 pounds for each 12-month period beginning on September 20 in any year. The allocation of the quota to certain countries and further limitations as to the wastes which may be imported from some of them are set forth in TD 49956. The proclamations were made under the authority of section 22 of the Agricultural Adjustment Act of 1933, as amended (7 USC 624).

| Par. No. | | | |
|---|---|---|---|
| 903(a) | The term "cotton cloth" or "cloth," wherever used in this schedule, unless otherwise specified, shall include all woven fabrics of cotton in the piece, whether fancy, figured, or plain, and shall not include any article, finished or unfinished, made from cotton cloth. | | |
| (b) | In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth depend, the entire fabric and all parts thereof shall be included. | | |
| (c) | The average number of the yarn in cotton cloth provided for in this schedule shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous. In counting the threads all ply yarns shall be separated into singles. The weight shall be taken after any excessive sizing is removed by boiling or other suitable process. | | |
| (d) | Plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth. | | |
| | Description | Full rate | Reduced rate |
| 904(a) | Cotton cloth, not bleached, colored, dyed, or printed, of average yarn number -- | | |
| | Not over 80, and valued per pound— | | |
| | Not over 70 cents ..... | 10% ad val. and in addition, for each number, 0.35% ad val. | |
| | Over 70 cents ..... | Same as above | 7½% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 80 but not over 90, and valued per pound -- | | |
| | Not over 70 cents ..... | Same as above | |
| | Over 70 cents ..... | Same as above | 27½% ad val. |
| | Over 90 but not over 102, and valued per pound -- | | |
| | Not over 70 cents ..... | 41½% ad val. | |
| | Over 70 cents ..... | 41½% ad val. | 27½% ad val. |
| | Over 102, regardless of value ..... | 41½% ad val. | 27½% ad val. |
| | Provided, That none of the foregoing shall be subject to a less duty than ..... | 0.55¢ per average number per lb. | 0.4¢ per average number per lb. |
| (b) | Cotton cloth, bleached, of average yarn number -- | | |
| | Not over 30, and valued per pound -- | | |
| | Not over 80 cents ..... | 13% ad val. and in addition, for each number, 0.35% ad val. | |
| | Over 80 cents ..... | Same as above | 10% ad val. and in addition, for each number, 0.25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 904(b) (con.) | Cotton cloth, bleached, etc. (con.): | | |
| | Over 30 but not over 50, and valued per pound -- | | |
| | Not over 80 cents: | | |
| | Not subject to duty under subparagraph (d) of this paragraph ..... | 18½% ad val. and in addition, for each number, 0.5% ad val. * | |
| | Subject to duty under subparagraph (d) of this paragraph ..... | 13% ad val. and in addition, for each number, 0.35% ad val. | |
| | Over 80 cents: | | |
| | Not subject to duty under subparagraph (d) of this paragraph ..... | 18½% ad val. and in addition, for each number, 0.5% ad val. * | 10% ad val. and in addition, for each number, 0.25% ad val. |
| | Subject to duty under subparagraph (d) of this paragraph ..... | 13% ad val. and in addition, for each number, 0.35% ad val. | Same as above |
| | Over 50 but not over 55, and valued per pound -- | | |
| | Not over 80 cents ..... | Same as above | |
| | Over 80 cents ..... | Same as above | Same as above |
| | Over 55 but not over 60, and valued per pound -- | | |
| | Not over 80 cents: | | |
| | Woven with swivel attachments ..... | Same as above | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over 80 cents ..... | Same as above | 10% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 60 but not over 80, and valued per pound -- | | |
| | Not over $1.20: | | |
| | Woven with swivel attachments ..... | Same as above | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over $1.20 ..... | Same as above | 10% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 80 but not over 85, and valued per pound: | | |
| | Not over $1.20: | | |
| | Woven with swivel attachments ..... | Same as above | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over $1.20 ..... | Same as above | 30% ad val. |

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 904(b) (con.) | Cotton cloth, bleached, etc. (con.): | | |
| | Over 85 but not over 90, and valued per pound -- | | |
| | Not over $1.20: | | |
| | Woven with swivel attachments ..... | 13% ad val. and in addition, for each number, 0.35% ad val. | 32½% ad val. |
| | Other, weighing per square yard -- | | |
| | Under 1-2/3 ounces . | Same as above | 35% ad val. |
| | 1-2/3 ounces or more | Same as above | |
| | Over $1.20 ..... | Same as above | 30% ad val. |
| | Over 90 ..... | 44½% ad val. | 30% ad val. |
| (c) | Cotton cloth, colored, dyed, or printed, of average yarn number -- | | |
| | Not over 30, and valued per pound -- | | |
| | Not over 90 cents ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | |
| | Over 90 cents ..... | Same as above | 12% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 30 but not over 47, and valued per pound -- | | |
| | Not over 90 cents: | | |
| | Not subject to duty under subparagraph (d) of this paragraph ..... | 22½% ad val. and in addition, for each number, 0.5% ad val. * | |
| | Subject to duty under subparagraph (d) of this paragraph ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | |
| | Over 90 cents: | | |
| | Not subject to duty under subparagraph (d) of this paragraph ..... | 22½% ad val. and in addition, for each number, 0.5% ad val. * | Same as above |
| | Subject to duty under subparagraph (d) of this paragraph ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | Same as above |
| | Over 47 but not over 50, and valued per pound -- | | |
| | Not over 90 cents: | | |
| | Not subject to duty under subparagraph (d) of this paragraph ..... | 22½% ad val. and in addition, for each number, 0.5% ad val. * | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 904(c) (con.) | Cotton cloth, colored, etc.: Over 47 but not over 50, etc.: Not over 90¢ (con.): | | |
| | Subject to duty under subparagraph (d) of this paragraph: | | |
| | Woven with swivel attachments ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over 90 cents: | | |
| | Not subject to duty under subparagraph (d) of this paragraph ..... | 22½% ad val. and in addition, for each number, 0.5% ad val. * | 12% ad val. and in addition, for each number, 0.25% ad val. |
| | Subject to duty under subparagraph (d) of this paragraph ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | Same as above |
| | Over 50 but not over 60, and valued per pound -- | | |
| | Not over 90 cents: | | |
| | Woven with swivel attachments ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over 90 cents ..... | Same as above | 12% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 60 but not over 80, and valued per pound -- | | |
| | Not over $1.40: | | |
| | Woven with swivel attachments ..... | Same as above | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over $1.40 ..... | Same as above | 12% ad val. and in addition, for each number, 0.25% ad val. |
| | Over 80 but not over 85, and valued per pound -- | | |
| | Not over $1.40: | | |
| | Woven with swivel attachments ..... | Same as above | 32½% ad val. |
| | Other ..... | Same as above | |
| | Over $1.40 per pound ..... | Same as above | 32% ad val. |
| | Over 85 but not over 90, and valued per pound -- | | |
| | Not over $1.40: | | |
| | Woven with swivel attachments ..... | Same as above | 32½% ad val. |
| | Other, weighing per square yard -- | | |
| | Under 1-2/3 ounces . | Same as above | 35% ad val. |
| | 1-2/3 ounces or more | Same as above | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 904(c) (con.) | Cotton cloth, colored, etc.: Over 85 but not over 90, etc. (con.): | | |
| | Over $1.40 ..... | 16% ad val. and in addition, for each number, 0.35% ad val. | 32% ad val. |
| | Over 90 ..... | 47½% ad val. | 32% ad val. |
| (d) | Cotton cloth woven with 8 or more harnesses, or with Jacquard, lappet, or swivel attachments, shall be subject to an additional duty of ..... | 10% ad val. | 2½% ad val. |
| | Cotton cloth, other than the foregoing, woven with 2 or more colors or kinds of filling, shall be subject to an additional duty of ..... | 5% ad val. | 2½% ad val. |
| (e) | Tire fabric or fabric for use in pneumatic tires, including cord fabric ... | 25% ad val. | |
| 905 | Cloth in chief value of cotton, containing rayon or other synthetic textile or silk, shall be classified for duty under paragraphs 903 and 904 and shall be subject to an additional duty of .. | 5% ad val. | 2½% ad val. |
| 906 | Cloth in chief value of cotton and containing wool ..... | 60% ad val. | 30% ad val. |
| 907 | Coated or filled cotton cloths nspf .... | 35% ad val. | 10% ad val. |
| | Oilcloths (except oilcloths for floors and silk oilcloths) ..... | 30% ad val. | 12½% ad val. |
| | Tracing cloth ..... | 30% ad val. | 20% ad val. |
| | Waterproof cloth wholly or in chief value of cotton or other vegetable fiber, whether or not in part of india rubber ..... | 40% ad val. | 12½% ad val. |
| | Window hollands, cotton ..... | 30% ad val. | 12½% ad val. |
| 908 | Tapestries and other Jacquard-figured upholstery cloths (not including bed ticking or pile fabrics), in the piece or otherwise, wholly or in chief value of cotton or other vegetable fiber ... | 55% ad val. | 27½% ad val. |
| 909 | Pile fabrics (not including ribbons), cut or uncut, whether or not the pile covers the entire surface, wholly or in chief value of cotton: | | |
| | Chenilles and plushes ..... | 50% ad val. | 25% ad val. |
| | Corduroys: | | |
| | 52 inches or more wide and valued 50 cents or more per square yard ..... | 50% ad val. | 30% ad val. |
| | Other ..... | 50% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 909 (con.) | Pile fabrics etc. (con.): | | |
| | Terry-woven fabrics valued per pound -- | | |
| | Under 64-2/7 cents ..... | 40% ad val. | 35% ad val. |
| | 64-2/7 cents or more but not over $1.12-1/2 ..... | 40% ad val. | 22½¢ per lb. |
| | Over $1.12-1/2 ..... | 40% ad val. | 20% ad val. |
| | Velveteens: | | |
| | Plain-back ..... | 31¼% ad val. * | |
| | Twill-back, valued per square yard -- | | |
| | Under 56-9/11 cents ..... | 44% ad val. * | |
| | 56-9/11 cents or more but not over $1.11-1/9 .... | 44% ad val. * | 25¢ per sq. yd. |
| | Over $1.11-1/9 ..... | 44% ad val. * | 22½% ad val. |
| | Velvets: | | |
| | Upholstery ..... | 62½% ad val. | 35% ad val. |
| | Other ..... | 70% ad val. * | 35% ad val. |
| | Pile ribbons, cut or uncut, whether or not the pile covers the entire surface, wholly or in chief value of cotton: | | |
| | Velveteens and velvets, in width -- | | |
| | Not over 12 inches ..... | 62½% ad val. | 25% ad val. |
| | Over 12 inches ..... | 62½% ad val. | 35% ad val. |
| | Chenilles, corduroys, and plushes . | 50% ad val. | 25% ad val. |
| | Terry-woven ..... | 40% ad val. | 25% ad val. |
| | Articles, finished or unfinished, made or cut from pile fabrics provided for in paragraph 909, Tariff Act of 1930, if made or cut from -- | | |
| | Chenilles or plushes ..... | 50% ad val. | 25% ad val. |
| | Corduroys ..... | 50% ad val. | |
| | Terry-woven fabrics, and valued per pound -- | | |
| | Under 64-2/7 cents ..... | 40% ad val. | 35% ad val. |
| | 64-2/7 cents or more but not over $1.12-1/2 ..... | 40% ad val. | 22½¢ per lb. |
| | Over $1.12-1/2 ..... | 40% ad val. | 20% ad val. |
| | Velveteens or velvets: | | |
| | Velveteen polishing cloths valued 60 cents or more per square yard ..... | 62½% ad val. | 25% ad val. |
| | Other ..... | 62½% ad val. | 40% ad val. |
| 910 | Table damask wholly or in chief value of cotton, and articles, finished or unfinished, made or cut from such damask; all the foregoing, valued per pound -- | | |
| | Under 75 cents ..... | 30% ad val. | |
| | 75 cents or more but not over $1.28-4/7 ..... | 30% ad val. | 22½¢ per lb. |
| | Over $1.28-4/7 ..... | 30% ad val. | 17½% ad val. |

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 911(a) | All the following, in the piece or otherwise, wholly or in chief value of cotton: | | |
| | Bedspreads and quilts: | | |
| | Not Jacquard-figured ..... | 25% ad val. | 12½% ad val. |
| | Jacquard-figured ..... | 40% ad val. | 20% ad val. |
| | Blankets and blanket cloth, napped or unnapped: | | |
| | Not Jacquard-figured, valued per pound -- | | |
| | Under 47-1/2 cents ..... | 14¼¢ per lb. | 7-1/8¢ per lb. |
| | 47-1/2 cents or more .... | 30% ad val. | 15% ad val. |
| | Jacquard-figured ..... | 45% ad val. | 30% ad val. |
| | Napped cloth, Jacquard-figured .... | 45% ad val. | |
| | Towels of other than pile fabric: | | |
| | Not Jacquard-figured ..... | 25% ad val. | |
| | Jacquard-figured, and valued each -- | | |
| | Under 10 cents ..... | 40% ad val. | |
| | 10 cents or more, and valued per pound -- | | |
| | Under 64-2/7 cents . | 40% ad val. | 35% ad val. |
| | 64-2/7 cents or more but not over $1.12-1/2 ..... | 40% ad val. | 22½¢ per lb. |
| | Over $1.12-1/2 ..... | 40% ad val. | 20% ad val. |
| (b) | Bureau and table covers, centerpieces, doilies, napkins, runners, and scarfs, made of plain-woven cotton cloth, and nspf: | | |
| | Block-printed by hand ..... | 30% ad val. | 15% ad val. |
| | Other ..... | 30% ad val. | |
| | Dust cloths, mop cloths, and polishing cloths, wholly or in chief value of cotton, not made of pile fabrics ..... | 25% ad val. | 12½% ad val. |
| | Pillowcases and sheets, wholly or in chief value of cotton ..... | 25% ad val. | 20% ad val. |
| 912 | All the following wholly or in chief value of cotton or of cotton and india rubber, and nspf: | | |
| | Braces, garters, and suspenders ... | 35% ad val. | 17½% ad val. |
| | Cords, cords and tassels, and tassels ..... | 35% ad val. | |
| | Fabrics with fast edges, not over 12 inches wide, and articles made therefrom ..... | 35% ad val. | 17½% ad val. |
| | Tubings ..... | 35% ad val. | 25% ad val. |
| | All the following wholly or in chief value of cotton or other vegetable fiber: | | |
| | Boot, shoe, or corset lacings ..... | 30% ad val. | |
| | Candle wicking ..... | 10¢ per lb. and 12½% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 912 (con.) | All the following of cotton or other vegetable fiber (con.): | | |
| | Collets, healds, and loom harness . | 35% ad val. | 17½% ad val. |
| | Labels for garments or other articles ..... | 50% ad val. | 12½% ad val. |
| | Lamp and stove wicking, and spindle banding ..... | 30% ad val. | 15% ad val. |
| 913(a) | Belts and belting, for machinery: | | |
| | Wholly or in chief value of cotton or other vegetable fiber and not in part of india rubber ..... | 30% ad val. | 15% ad val. |
| | Wholly or in chief value of cotton or other vegetable fiber and india rubber, valued per pound -- | | |
| | Under 40 cents ..... | 30% ad val. | |
| | 40 cents or more ..... | 30% ad val. | 20% ad val. |
| (b) | Rope used as belting for textile machinery, wholly or in chief value of cotton ..... | 40% ad val. | 15% ad val. |
| 914 | Knit fabric in the piece, machine-made, wholly or in chief value of cotton or other vegetable fiber: | | |
| | Made on a warp-knitting machine ... | 45% ad val. | 30% ad val. |
| | Other ..... | 35% ad val. | 30% ad val. |
| 915 | Gloves and mittens, finished or unfinished, wholly or in chief value of cotton or other vegetable fiber, made of -- | | |
| | Fabric knit on a warp-knitting machine, and valued per dozen pairs — | | |
| | Under $2.50 ..... | 60% ad val. | |
| | $2.50 or more but not over $5 | 60% ad val. | $1.50 per doz. prs. |
| | Over $5 ..... | 60% ad val. | 30% ad val. |
| | Other machine-knit fabric, and valued per dozen pairs -- | | |
| | Under $2.50 ..... | 60% ad val. 1/ | |
| | $2.50 or more but not over $3 | $1.50 per doz. prs. 1/ | |
| | Over $3 but not over $5 ..... | 50% ad val. | $1.50 per doz. prs. |
| | Over $5 ..... | 50% ad val. | 30% ad val. |
| | Woven fabric ..... | 25% ad val. | |
| 916(a) | Hose and half-hose, fashioned, mock-seamed, seamless, or selvedged, finished or unfinished, wholly or in chief value of cotton or other vegetable fiber, knit by hand or made wholly or in part on knitting machines ..... | 50% ad val. | |

1/ TDs 51898 and 51939 (Geneva Agreement).

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 916(b) | Hose and half-hose, finished or unfinished, made or cut from knit fabric wholly or in chief value of cotton or other vegetable fiber, and nspf ..... | 30% ad val. | 15% ad val. |
| 917 | Outerwear and other articles (not including underwear), crocheted or knit, finished or unfinished, wholly or in chief value of cotton or other vegetable fiber, and nspf: | | |
| | Gloves and mittens ..... | 45% ad val. | |
| | Other ..... | 45% ad val. | 35% ad val. |
| | Underwear, finished or unfinished, wholly or in chief value of cotton or other vegetable fiber, and nspf: | | |
| | Crocheted ..... | 45% ad val. | |
| | Knit, and valued per pound — | | |
| | Not over $1.75 ..... | 45% ad val. | |
| | Over $1.75 ..... | 45% ad val. | 30% ad val. |
| 918 | Handkerchiefs and woven mufflers, wholly or in chief value of cotton, finished or unfinished, shall be subject to duty -- | | |
| | If not hemmed ..... | As cloth | Same rule |
| | If hemmed or hemstitched ..... | As cloth and 10% ad val. in addition | Same rule |
| 919 | Shirt collars and cuffs, of cotton, nspf | 30¢ per doz. pieces and 10% ad val. | 15¢ per doz. pieces and 5% ad val. |
| | Shirts of cotton, not crocheted or knitted ..... | 45% ad val. | 25% ad val. |
| | Wearing apparel of every description, manufactured wholly or in part, wholly or in chief value of cotton, and nspf: | | |
| | Coats valued $4 or more each; dressing gowns, including bath robes and beach robes, valued $2.50 or more each; pajamas valued $1.50 or more per suit; underwear valued 75 cents or more per separate piece; and vests valued $2 or more each; all the foregoing ..... | 37½% ad val. | 10% ad val. |
| | Other ..... | 37½% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 920 | Lace window curtains and other articles and fabrics, by whatever name known, plain or Jacquard-figured, finished or unfinished, for any use whatsoever, made on the Nottingham lace-curtain machine, wholly or in chief value of cotton or other vegetable fiber ..... | 60% ad val. | 40% ad val. |
| 921 | Chenille rugs wholly or in chief value of cotton ..... | 40% ad val. | |
| | Rag rugs, wholly or in chief value of cotton, of the type commonly known as "hit-and-miss" ..... | 75% ad val. | |
| | Other floor coverings, including carpeting, carpets, mats, and rugs, wholly or in chief value of cotton: | | |
| | Cut-pile (not including imitation oriental rugs) and hand-hooked .. | 35% ad val. | 17½% ad val. |
| | Imitation oriental rugs ..... | 35% ad val. | 10% ad val. |
| | Other ..... | 35% ad val. | |
| 922 | Rags, including wiping rags, wholly or in chief value of cotton, except rags chiefly used in paper making ..... | 3¢ per lb. | |
| 923 | Manufactures wholly or in chief value of cotton, nspf: | | |
| | Articles of pile construction: | | |
| | Terry-woven towels valued each — | | |
| | Under 45 cents ..... | 40% ad val. | |
| | 45 cents or more, and valued per pound -- | | |
| | Under 64-2/7 cents . | 40% ad val. | 35% ad val. |
| | 64-2/7 cents or more but not over $1.50 | 40% ad val. | 22½¢ per lb. |
| | Over $1.50 ..... | 40% ad val. | 15% ad val. |
| | Other ..... | 40% ad val. | 20% ad val. |
| | Bougies, catheters, drains, explorateurs, instillateurs, probes, sondes, and other urological instruments; ladder tapes; molded cotton and rubber packing; printers' rubberized blanketing; and yarns containing wool ..... | 40% ad val. | 20% ad val. |
| | Friction or insulating tape ..... | 40% ad val. | |
| | Nets and nettings: | | |
| | Badminton nets ..... | 40% ad val. | 20% ad val. |
| | Fishing nets valued 50 cents or more per pound ..... | 40% ad val. | 30% ad val. |
| | Other ..... | 40% ad val. | |
| | Other ..... | 40% ad val. | 30% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 924 | Articles provided for in this schedule 9 (except in paragraph 922) shall be subject to an additional duty on the cotton contained therein having a staple 1-1/8 inches or more long of .. | 10¢ per lb. | 5¢ per lb., but not less than 1-3/7 times the current rate applicable to cotton provided for in paragraph 783 |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1001 | Crin vegetal, twisted or not twisted ... | 1¢ per lb. | ½¢ per lb. |
| | Flax: | | |
| | Hackled, including "dressed line" . | 3¢ per lb. | 1½¢ per lb. |
| | Not hackled ..... | 1½¢ per lb. | 3/4¢ per lb. |
| | Flax noils ..... | 1¢ per lb. | ¼¢ per lb. |
| | Flax straw ..... | $3 per ton | 75¢ per ton |
| | Flax tow ..... | 1¢ per lb. | ¼¢ per lb. |
| | Hemp and hemp tow ..... | 2¢ per lb. | ½¢ per lb. |
| | Hemp, hackled ..... | 3½¢ per lb. | 7/8¢ per lb. |
| 1002 | Roving and sliver, of flax, hemp, ramie, or other vegetable fiber, nspf ..... | 20% ad val. | 10% ad val. |
| 1003 | Cordage, twine, and twist, composed of two or more jute rovings or yarns twisted together, the size of the single roving or yarn of which is -- | | |
| | Coarser than 20-pound ..... | 3½¢ per lb. | |
| | 20-pound or finer but under 10-pound..... | 5¢ per lb. | |
| | 10-pound or finer but under 5-pound | 6½¢ per lb. | |
| | 5-pound or finer ..... | 9¢ per lb. | |
| | Any of the foregoing, if bleached, dyed, or otherwise treated, shall be subject to an additional duty of ..... | 2¢ per lb. | |
| | Jute roving or yarns, single, in size -- | | |
| | Coarser than 20-pound ..... | 2½¢ per lb. | |
| | 20-pound or finer but under 10-pound | 4¢ per lb. | |
| | 10-pound or finer but under 5-pound | 5½¢ per lb. | |
| | 5-pound or finer, and valued per pound -- | | |
| | Under 17½ cents ..... | 40% ad val. | |
| | 17½ cents or more ..... | 7¢ per lb. | |
| | Jute sliver ..... | 1½¢ per lb. | |
| 1004(a) | Single yarns of flax or of a mixture of flax and hemp or ramie, or both: | | |
| | Not finer than 60 lea ..... | 35% ad val. | 25% ad val. |
| | Finer than 60 lea ..... | 25% ad val. | 15% ad val. |
| | Single yarns of hemp or ramie or of a mixture of hemp and ramie: | | |
| | Not finer than 60 lea ..... | 35% ad val. | 17½% ad val. |
| | Finer than 60 lea ..... | 25% ad val. | 12½% ad val. |
| (b) | Cords, threads, and twines, composed of two or more yarns of flax, hemp, or ramie, or a mixture of any of them, twisted together: | | |
| | Of yarns wholly or in chief value of flax ..... | 40% ad val. | 30% ad val. |
| | Other ..... | 40% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1004(c) | There shall not be classified under this paragraph any cords or twines composed of 3 or more strands, each strand composed of 2 or more yarns, if such cords or twines are wholly or in chief value of flax or ramie and 3/16 inch or more in diameter, or wholly or in chief value of hemp and 1/8 inch or more in diameter. | | |
| 1005(a) | Cordage, including cables, tarred or untarred, composed of three or more strands, each strand composed of two or more yarns: | | |
| (1) | Wholly or in chief value of manila (abaca), in diameter -- | | |
| | Under 3/4 inch ..... | 2¢ per lb. and 15% ad val. | 2¢ per lb. and 10% ad val. |
| | 3/4 inch or more ..... | 2¢ per lb. | |
| | Wholly or in chief value of henequen or sisal, in diameter -- | | |
| | Under 3/4 inch ..... | 2¢ per lb. and 15% ad val. | 1¢ per lb. and 7½% ad val. |
| | If products of Cuba ..... | ..... | 0.8¢ per lb. and 6% ad val. |
| | 3/4 inch or more ..... | 2¢ per lb. | 1¢ per lb. |
| | If products of Cuba ..... | ..... | 0.8¢ per lb. |
| | Wholly or in chief value of other hard fiber, in diameter -- | | |
| | Under 3/4 inch ..... | 2¢ per lb. and 15% ad val. | |
| | 3/4 inch or more ..... | 2¢ per lb. | |
| (2) | Wholly or in chief value of sunn or other bast fiber (not including jute) ..... | 2¢ per lb. | 3/4¢ per lb. |
| (3) | Wholly or in chief value of hemp .. | 4-7/8¢ per lb. * | 4¢ per lb. |
| (b) | Cords and twines (whether or not composed of three or more strands, each strand composed of two or more yarns), tarred or untarred, single or plied, wholly or in chief value of henequen, manila (abaca), sisal, or other hard fiber ..... | 40% ad val. | 15% ad val. |
| 1006 | Gill nettings, nets, seines, and webs, and other nets for fishing, wholly or in chief value of flax, hemp, or ramie, and nspf ..... | 45% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1007 | Hose suitable for conducting gases or liquids, wholly or in chief value of vegetable fiber ..... | 19½¢ per lb. and 15% ad val. | |
| 1008 | Woven fabrics wholly of jute, nspf: | | |
| | Bleached, colored, dyed, painted, printed, stenciled, or rendered noninflammable ..... | 1¢ per lb. and 10% ad val. | ½¢ per lb. and 5% ad val. |
| | Other ..... | 1¢ per lb. | ½¢ per lb. |
| 1009(a) | Woven fabrics wholly or in chief value of flax, hemp, or ramie, or of any combination of these substances (except such as are commonly used as paddings or interlinings in clothing), over 30 but not over 100 threads to the square inch, counting the warp and filling, weighing 4 or more but not over 12 ounces per square yard, and over 12 but not over 36 inches wide ... | 55% ad val. | 40% ad val. |
| (b) | Woven fabrics such as are commonly used for paddings or interlinings in clothing, weighing 4-1/2 or more but not over 12 ounces per square yard: | | |
| | Wholly or in chief value of flax or hemp, or of both, and over 30 but not over 120 threads to the square inch, counting the warp and filling ..... | 55% ad val. | 15% ad val. |
| | Wholly or in chief value of jute, and over 30 threads to the square inch, counting the warp and filling ..... | 50% ad val. | 15% ad val. |
| (c) | Woven fabrics, in the piece or otherwise, wholly or in chief value of vegetable fiber other than cotton, coated, filled, or otherwise prepared for use as artists' canvas ..... | 45% ad val. | 15% ad val. |
| 1010 | Woven fabrics wholly or in chief value of flax, hemp, ramie, or other vegetable fiber (except cotton), or of any combination of these substances, nspf ..... | 40% ad val. | 10% ad val. |
| 1011 | Plain-woven fabrics wholly or in chief value of flax, hemp, ramie, or other vegetable fiber (except cotton), weighing under 4 ounces per square yard ..... | 35% ad val. | 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1012 | Pile fabrics, whether or not the pile covers the entire surface, wholly or in chief value of vegetable fiber (except cotton), and all finished or unfinished articles made or cut from such pile fabrics; all the foregoing, if the pile is -- | | |
| | Partly cut ..... | 50% ad val. | 15% ad val. |
| | Wholly cut or wholly uncut ..... | 45% ad val. | 15% ad val. |
| 1013 | Table damask wholly or in chief value of vegetable fiber (except cotton), and finished or unfinished articles made or cut from such damask: | | |
| | Wholly or in chief value of flax .. | 45% ad val. | 15% ad val. |
| | Other ..... | 45% ad val. | 22½% ad val. |
| 1014 | All the following, wholly or in chief value of flax, hemp, or ramie, or of any combination of these substances: | | |
| | Napkins, finished or unfinished, having threads to the square inch, counting the warp and filling -- | | |
| | Not over 120: | | |
| | Wholly or in chief value of flax ..... | 55% ad val. | 15% ad val. |
| | Other ..... | 55% ad val. | 27½% ad val. |
| | Over 120: | | |
| | Wholly or in chief value of flax ..... | 40% ad val. | 15% ad val. |
| | Other ..... | 40% ad val. | 20% ad val. |
| | Pillowcases and sheets ..... | 40% ad val. | 12½% ad val. |
| | Towels, finished or unfinished, having threads to the square inch, counting the warp and filling -- | | |
| | Not over 100 ..... | 55% ad val. | 40% ad val. |
| | Over 100 but not over 120: | | |
| | Wholly or in chief value of hemp or ramie, or both ..... | 55% ad val. | 27½% ad val. |
| | Other ..... | 55% ad val. | 30% ad val. |
| | Over 120: | | |
| | Wholly or in chief value of flax ..... | 40% ad val. | 10% ad val. |
| | Other ..... | 40% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1015 | Fabrics with fast edges, not over 12 inches wide, and articles made therefrom (except webbing wholly or in chief value of jute); braces, cords, cords and tassels, garters, suspenders, tassels, and tubings; all the foregoing wholly or in chief value of vegetable fiber (except cotton), or of such vegetable fiber and india rubber . | 35% ad val. | 17½% ad val. |
| | Tapes wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed for use in the manufacture of measuring tapes ..... | 30% ad val. | 15% ad val. |
| | Webbing wholly or in chief value of jute, not over 12 inches wide ..... | 35% ad val. | |
| 1016 | Handkerchiefs wholly or in chief value of vegetable fiber (except cotton), finished or unfinished: | | |
| | Not hemmed ..... | 35% ad val. | 10% ad val. |
| | Hemmed or hemstitched, or unfinished and having drawn threads: | | |
| | Having hand-rolled or hand-made hems ..... | 1¢ each and 50% ad val. | 1¢ each and 30% ad val. |
| | Other ..... | 50% ad val. | 25% ad val. |
| 1017 | Wearing apparel of every description wholly or in chief value of vegetable fiber (except cotton), manufactured wholly or in part, and nspf ..... | 35% ad val. | 17½% ad val. |
| | Shirt collars and cuffs, wholly or in part of flax ..... | 40¢ per doz. and 10% ad val. | 10¢ per doz. and 2½% ad val. |
| 1018 | Bags or sacks made from plain-woven fabrics of single jute yarns or from twilled or other fabrics wholly of jute: | | |
| | Bleached, colored, dyed, painted, printed, stenciled, or rendered noninflammable ..... | 1¢ per lb. and 15% ad val. | ½¢ per lb. and 7½% ad val. |
| | Other ..... | 1¢ per lb. and 10% ad val. | ½¢ per lb. and 5% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1019 | Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or other vegetable fiber, not bleached, colored, dyed, painted, printed, or stained, not over 16 threads to the square inch, counting the warp and filling, and weighing per square yard -- | | |
| | 15 or more but not over 32 ounces .. | 0.6¢ per sq. yd. | |
| | Over 32 ounces ..... | 0.3¢ per lb. | |
| 1020 | Floor oilcloth and mats and rugs made thereof ..... | 20% ad val. | 10% ad val. |
| | Linoleum and mats and rugs made thereof: | | |
| | Inlaid ..... | 42% ad val. | 25% ad val. |
| | Other, including cork carpet and corticine ..... | 35% ad val. | 15% ad val. |
| 1021 | Carpets, carpeting, mats, matting, and rugs, wholly or in chief value of flax, hemp, or jute, or a mixture thereof ..... | 35% ad val. | 17½% ad val. |
| | Common China, India, and Japan straw matting and floor covering made therefrom ..... | 3¢ per sq. yd. | |
| | Floor coverings nspf: | | |
| | Felt-base ..... | 40% ad val. | 12½% ad val. |
| | Grass and rice straw ..... | 40% ad val. | |
| | Other ..... | 40% ad val. | 20% ad val. |
| 1022 | Matting and articles made therefrom, wholly or in chief value of cocoa fiber or rattan ..... | 10¢ per sq. yd. | 5¢ per sq. yd. |
| | Pile mats and floor coverings: | | |
| | Wholly or in chief value of cocoa fiber ..... | 12¢ per sq. ft.* | 10¢ per sq. ft. |
| | Wholly or in chief value of rattan | 8¢ per sq. ft. | 4¢ per sq. ft. |
| 1023 | Manufactures wholly or in chief value of vegetable fiber (except cotton), nspf . | 40% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1101(a) | Aleppo, Arabian, Bagdad, Black Spanish, Chinese, Cordova, Cyprus, Donskoi, East Indian, Ecuadorean, Egyptian, Georgian, Haslock, Iceland, Kerry, Manchurian, Mongolian, Oporto, Persian, Pyrenean, Sardinian, Scotch Blackface, Sistan, Smyrna, Sudan, Syrian, Thibetan, Turkestan, Valparaiso, and Welsh Mountain wools; similar wools without merino or English blood; and other wools of whatever blood or origin not finer than 40s; all the foregoing: | | |
| | In the grease or washed ..... | 24¢ per lb. of clean content | 13¢ per lb. of clean content |
| | On the skin ..... | 22¢ per lb. of clean content | 11¢ per lb. of clean content |
| | Scoured ..... | 27¢ per lb. of clean content | 16¢ per lb. of clean content |
| | Sorted, or matchings, not scoured . | 25¢ per lb. of clean content | 14¢ per lb. of clean content |
| | Hair of the camel: | | |
| | In the grease or washed ..... | 24¢ per lb. of clean content | |
| | On the skin ..... | 22¢ per lb. of clean content | |
| | Scoured ..... | 27¢ per lb. of clean content | |
| | Sorted, or matchings, not scoured . | 25¢ per lb. of clean content | |
| | Provided, That a tolerance of not over 10% of wools not finer than 44s may be allowed in each bale or package of wools imported as not finer than 40s. | | |
| (b) | Any of the foregoing may be entered or withdrawn from warehouse without the payment of duty by a dealer, manufacturer, or processor upon the filing of a bond to insure that any hair or wool entered or withdrawn thereunder shall be used only in the manufacture of camel's hair belting, felt or knit boots, floor coverings, heavy fulled lumbermen's socks, or press cloth. A dealer, manufacturer, or processor may be relieved of liability under his bond with respect to any hair or wool so entered or withdrawn which is transferred in its imported or any other form to another dealer, manufacturer, or processor who has filed a bond to insure that the merchandise so transferred shall be used only in the manufacture | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1101(b) (con.) | of the above-enumerated articles. If any hair or wool so entered, withdrawn, or transferred under bond is used or transferred for use in its imported or any other form in any manner otherwise than in the manufacture of the articles enumerated above, duty shall be levied, collected, and paid on the merchandise so used or transferred in violation of the bond as follows: | | |
| | White soft wastes and white threads resulting in the usual course of manufacture of such enumerated articles ..... | 7/8 of the regular duties applicable to hair or wool in like condition | 7/8 of the current duties applicable to hair or wool in like condition |
| | Noils resulting in the usual course of manufacture of such enumerated articles ..... | 7/8 of the regular duties applicable to noils | 7/8 of the current duties applicable to noils |
| | Other merchandise resulting in the usual course of manufacture of such enumerated articles which cannot be used (with or without further preparation) in the usual course of manufacture of such enumerated articles, or which is destroyed or exported ..... | Free | |
| | Hair or wool other than a waste or by-product described in any of the three foregoing subdivisions ..... | The regular duties applicable to hair or wool in the condition in which so used or transferred | The current duties applicable to hair or wool in the condition in which so used or transferred |
| | Such duties shall be paid by the dealer, manufacturer, or processor whose bond is charged with the hair or wool at the time of such use or transfer; but such duties shall not be levied or collected on any merchandise which is destroyed or exported. When any hair or wool which has been entered or withdrawn under bond as provided for in this subparagraph is used or transferred for use, in its imported or any other form, otherwise than in the manufacture of the above-enumerated articles and prior to such use or transfer there shall have been combined or mixed with such hair or wool any other merchandise, the whole of the combination or mixture shall be presumed to be composed of hair or wool entered or withdrawn under bond, as provided for in this subparagraph, unless the dealer, manufacturer, or processor liable for the payment of the duties shall establish the quantity of bonded hair or wool in such combination or mixture. Every dealer, manufacturer, or processor who has given a bond pursuant to the provisions of this subparagraph shall report any transfer or use of merchandise in violation of the terms of his bond, within 30 days after such transfer or use, to the collector of customs in whose district the bond is filed; and for failure to so report such dealer, manufacturer, or processor shall be liable to a penalty equal to the value of the merchandise so transferred or used at the time and place of such transfer or use. Such penalty shall be in addition to the duties | | |

Par. No.

1101(b) (con.) above provided for. The Secretary of the Treasury is authorized to prescribe such regulations and the amounts, conditions, and forms of such bonds as may be necessary to carry into effect the provisions of this subparagraph.

(c) For the purposes of this schedule:

(1) Hair and wools in the grease shall be considered such as are in their natural condition as shorn from the animal, and not cleaned otherwise than by burr-picking, shaking, or willowing;

(2) washed hair and wools shall be considered such as have been washed, with water only, on the animal's back or on the skin, and all hair and wool, not scoured, with a higher clean yield than 77% shall be considered as washed;

(3) scoured hair and wools shall be considered such as have been otherwise cleaned (not including burr-picking, carbonizing, shaking, or willowing);

(4) sorted hair or wools, or matchings, shall be hair and wools (other than skirtings) wherein the identification of individual fleeces has been destroyed, except that skirted fleeces shall not be considered sorted hair or wools, or matchings, unless the backs have been removed; and

(5) the Official Standards of the United States for grades of wool as established by the Secretary of Agriculture on June 18, 1926, pursuant to law, shall be the standards for determining the grade of wools.

| | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1102(a) | Wools nspf, not finer than 44s: | | |
| | In the grease or washed ..... | 29¢ per lb. 1/ | 17¢ per lb. 1/ |
| | On the skin ..... | 27¢ per lb. | 15¢ per lb. |
| | Scoured ..... | 32¢ per lb. | 20¢ per lb. |
| | Sorted, or matchings, not scoured .. | 30¢ per lb. | 18¢ per lb. |
| | Provided, That a tolerance of not over 10% of wools not finer than 46s may be allowed in each bale or package of wools imported as not finer than 44s. | | |
| (b) | Wools nspf: | | |
| | In the grease or washed ..... | 34¢ per lb. | 25½¢ per lb. |
| | On the skin ..... | 32¢ per lb. | 24¢ per lb. |
| | Scoured ..... | 37¢ per lb. | 27-3/4¢ per lb. |
| | Sorted, or matchings, not scoured .. | 35¢ per lb. | 26¼¢ per lb. |
| | Hair of the alpaca, llama, and vicuna: | | |
| | In the grease or washed ..... | 34¢ per lb. | 9¢ per lb. |
| | On the skin ..... | 32¢ per lb. | 8¢ per lb. |
| | Scoured ..... | 37¢ per lb. | 10½¢ per lb. |
| | Sorted, or matchings, not scoured .. | 35¢ per lb. | 9½¢ per lb. |
| | Hair of the Angora goat: | | |
| | In the grease or washed ..... | 34¢ per lb. | 22¢ per lb. |
| | On the skin ..... | 32¢ per lb. | 20¢ per lb. |
| | Scoured ..... | 37¢ per lb. | 25¢ per lb. |
| | Sorted, or matchings, not scoured .. | 35¢ per lb. | 23¢ per lb. |

1/ As used throughout paragraph 1102, the term "lb." means pound of clean content.

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| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1102(b) (con.) | Hair of the Cashmere goat: | | |
| | In the grease or washed ..... | 34¢ per lb. 1/ | 18¢ per lb. 1/ |
| | On the skin ..... | 32¢ per lb. | 16¢ per lb. |
| | Scoured ..... | 37¢ per lb. | 21¢ per lb. |
| | Sorted, or matchings, not scoured .. | 35¢ per lb. | 19¢ per lb. |
| | Hair nspf of animals like the alpaca, Angora goat, or Cashmere goat (including hair of the Angora rabbit): | | |
| | In the grease or washed ..... | 34¢ per lb. | |
| | On the skin ..... | 32¢ per lb. | |
| | Scoured ..... | 37¢ per lb. | |
| | Sorted, or matchings, not scoured .. | 35¢ per lb. | |
| 1103 | If any bale or package contains hairs, wools, wool wastes, or wool waste material subject to different rates of duty, the entire contents of such bale or package, except as specified in the provisos to paragraphs 1101(a) and 1102(a), shall be subject to ..... | The highest rate applicable to any part | Same rule applied to current rates |
| 1104 | The Secretary of the Treasury is hereby authorized and directed to prescribe methods and regulations for carrying out the provisions of this schedule 11 relating to the duties on hair and wool. He is further authorized and directed to procure from the Secretary of Agriculture and deposit in such customhouses and other places, in the United States or elsewhere, sets of the Official Standards of the United States for grades of wool. He is further authorized to display, in the customhouses of the United States or elsewhere, numbered, but not otherwise identifiable, samples of imported hair and wool to which are attached data as to clean content and other pertinent facts, for the information of the trade and of customs officers. | | |
| 1105(a)(b) | Hair and wool wastes: | | |
| | Burr or card waste: | | |
| | Carbonized ..... | 23¢ per lb. | 14½¢ per lb. |
| | Not carbonized ..... | 16¢ per lb. | 9¢ per lb. |
| | Flocks ..... | 8¢ per lb. | 3½¢ per lb. |
| | Garnetted waste ..... | 26¢ per lb. | 12½¢ per lb. |
| | Mungo ..... | 10¢ per lb. | 9¢ per lb. |

1/ See note on page 157.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1105(a)(b) (con.) | Hair and wool wastes (con.): | | |
| | Noils: | | |
| | Carbonized ..... | 30¢ per lb. | 16¢ per lb. |
| | Not carbonized ..... | 23¢ per lb. | 12¢ per lb. |
| | Ring waste, roving waste, slubbing waste, and top waste ..... | 37¢ per lb. | 28¢ per lb. |
| | Shoddy, and wool extract ..... | 24¢ per lb. | 14¢ per lb. |
| | Thread or yarn waste ..... | 25¢ per lb. | 10¢ per lb. |
| | Wool rags ..... | 18¢ per lb. | 9¢ per lb. |
| | Wool wastes nspf ..... | 24¢ per lb. | 9¢ per lb. |
| 1106 | Hair and wool of the kinds provided for in this schedule 11, if carbonized or advanced in any manner beyond the scoured or washed condition, including tops, but not further advanced than roving ..... | 37¢ per lb. and 20% ad val. | 27-3/4¢ per lb. and 6¼% ad val. |
| 1107 | Yarn wholly or in chief value of wool: | | |
| | Wholly or in chief value of Angora rabbit hair, valued per pound -- | | |
| | Not over $1 ..... | 40¢ per lb. and 35% ad val. | 40¢ per lb. and 15% ad val. |
| | Over $1 but not over $1.50 .... | 40¢ per lb. and 45% ad val. | Same as above |
| | Over $1.50 ..... | 40¢ per lb. and 50% ad val. | Same as above |
| | Other, valued per pound -- | | |
| | Not over $1 ..... | 40¢ per lb. and 35% ad val. | 30¢ per lb. and 15% ad val. |
| | Over $1 but not over $1.50 .... | 40¢ per lb. and 45% ad val. | Same as above |
| | Over $1.50 ..... | 40¢ per lb. and 50% ad val. | Same as above |
| 1108 | Woven fabrics weighing not over 4 ounces per square yard, wholly or in chief value of wool: | | |
| | With warp wholly of cotton or other vegetable fiber, valued per pound - | | |
| | Not over $1 ..... | 40¢ per lb. and 50% ad val. | 30¢ per lb. and 25% ad val. |
| | Over $1 but not over $1.50 .... | 40¢ per lb. and 55% ad val. | Same as above |
| | Over $1.50 ..... | 40¢ per lb. and 60% ad val. | Same as above |
| | Other, valued per pound -- | | |
| | Not over $1.25 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 25% ad val. |
| | Over $1.25 but not over $2 .... | 50¢ per lb. and 55% ad val. | Same as above |
| | Over $2 ..... | 50¢ per lb. and 60% ad val. | Same as above |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1109(a) | Woven fabrics weighing over 4 ounces per square yard, wholly or in chief value of wool: | | |
| | Green billiard cloths in the piece, weighing over 11 but not over 15 ounces per square yard, wholly of wool ..... | Same as for "Other," according to value | 37½¢ per lb. and 20% ad val. |
| | Other, valued per pound -- | | |
| | Not over $1.25 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 25% ad val. |
| | Over $1.25 but not over $2 .... | 50¢ per lb. and 55% ad val. | Same as above |
| | Over $2 ..... | 50¢ per lb. and 60% ad val. | Same as above |
| (b) | Belts, blankets, felts, jackets, or other articles of machine clothing, for paper-making, printing, or other machines, wholly or in chief value of wool, woven as units or in the piece, finished or unfinished ..... | Same as for "Other," in subparagraph (a), according to value | 37½¢ per lb. and 15% ad val. |
| 1110 | Pile fabrics wholly or in chief value of wool, whether or not the pile covers the entire surface, and all finished or unfinished articles made or cut from such fabrics; all the foregoing: | | |
| | If the pile is partly cut ..... | 44¢ per lb. and 55% ad val. | 33¢ per lb. and 25% ad val. |
| | If the pile is wholly cut or wholly uncut ..... | 44¢ per lb. and 50% ad val. | Same as above |
| 1111 | Blankets and similar articles (including automobile and carriage robes and steamer rugs), made as units or in the piece, finished or unfinished, wholly or in chief value of wool, not over 3 yards long, and valued per pound -- | | |
| | Not over $1 ..... | 30¢ per lb. and 36% ad val. | 30¢ per lb. and 30% ad val. |
| | Over $1 but not over $1.50 ..... | 33¢ per lb. and 37½% ad val. | Same as above |
| | Over $1.50 per pound ..... | 40¢ per lb. and 40% ad val. | Same as above |
| | All the foregoing, if over 3 yards long, shall be subject to the duties applicable to woven fabrics of wool weighing over 4 ounces per square yard. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1112 | Felts, not woven, wholly or in chief value of wool, valued per pound -- | | |
| | Not over $1.50 ..... | 30¢ per lb. and 35% ad val. | 22½¢ per lb. and 20% ad val. |
| | Over $1.50 ..... | 40¢ per lb. and 40% ad val. | 30¢ per lb. and 20% ad val. |
| 1113 | Fabrics with fast edges, not over 12 inches wide, and articles made therefrom; braces, cords, cords and tassels, garters, suspenders, and tubings; all the foregoing, wholly or in chief value of wool ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 20% ad val. |
| 1114(a) | Knit fabric in the piece, wholly or in chief value of wool, valued per pound -- | | |
| | Not over $1 ..... | 33¢ per lb. and 40% ad val. | 25¢ per lb. and 20% ad val. |
| | Over $1 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 20% ad val. |
| (b) | Gloves and mittens, finished or unfinished, wholly or in chief value of wool, valued per dozen pairs -- | | |
| | Not over $1.75: | | |
| | Knit ..... | 40¢ per lb. and 35% ad val. on American selling price * | |
| | Other ..... | 40¢ per lb. and 35% ad val. | |
| | Over $1.75 but not over $4 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 50% ad val. |
| | Over $4 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 25% ad val. |
| | Hose and half-hose, finished or unfinished, wholly or in chief value of wool, valued per dozen pairs -- | | |
| | Not over $1.75 ..... | 40¢ per lb. and 35% ad val. | 30¢ per lb. and 20% ad val. |
| | Over $1.75 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 20% ad val. |
| (c) | Knit underwear, finished or unfinished, wholly or in chief value of wool, valued per pound -- | | |
| | Not over $1.75 ..... | 40¢ per lb. and 30% ad val. | 30¢ per lb. and 20% ad val. |
| | Over $1.75 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1114(d) | Articles knit or crocheted, finished or unfinished, wholly or in chief value of wool, and nspf, valued per pound -- | | |
| | Not over $2: | | |
| | Berets, bonnets, caps, hats, and similar articles ..... | 44¢ per lb. and 45% ad val. | 33¢ per lb. and 22½% ad val. |
| | Other ..... | 44¢ per lb. and 45% ad val. | 33¢ per lb. and 45% ad val. |
| | Over $2: | | |
| | Infants' outerwear: | | |
| | Made or cut from Jersey fabric knit in plain stitch on a circular machine ..... | 50¢ per lb. and 25% ad val. * | 37½¢ per lb. and 25% ad val. |
| | Other ..... | 50¢ per lb. and 75% ad val. * | 37½¢ per lb. and 37½% ad val. |
| | Berets, bonnets, caps, hats, and similar articles (not including any of the foregoing for infants) ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 25% ad val. |
| | Other, valued per pound -- | | |
| | Over $2 but not over $5 . | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 30% ad val. |
| | Over $5 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 20% ad val. |
| 1115(a) | Articles of wearing apparel of every description, not knit or crocheted, manufactured wholly or in part, wholly or in chief value of wool, valued per pound -- | | |
| | Not over $4 ..... | 33¢ per lb. and 45% ad val. | 25¢ per lb. and 25% ad val. |
| | Over $4 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 25% ad val. |
| (b) | Bodies, forms, hoods, and shapes, for berets, bonnets, caps, hats, and similar articles, wholly or in chief value of wool but not crocheted or knit nor made in chief value of crocheted, knit, or woven material: | | |
| | Blocked or trimmed (including finished articles), valued per dozen -- | | |
| | Not over $12 ..... | 40¢ per lb., 55% ad val., and 12½¢ per article * | 30¢ per lb., 40% ad val., and 8¢ per article |
| | Over $12 ..... | Same as above * | 30¢ per lb., 30% ad val., and 8¢ per article |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1115(b) (con.) | Bodies, etc., for berets, etc. (con.): | | |
| | Pulled or stamped ..... | 40¢ per lb., 55% ad val., and 12½¢ per article * | |
| | Other, valued per pound -- | | |
| | Not over 50 cents ..... | 40¢ per lb. and 55% ad val. * | |
| | Over 50 cents ..... | 40¢ per lb. and 55% ad val. * | 25¢ per lb. and 55% ad val. |
| 1116(a) | Aubusson, Axminster, oriental, Savonnerie, and other carpets, mats, and rugs, not made on a power-driven loom, figured or plain, whether woven as separate carpets, mats, or rugs, or in rolls of any width: | | |
| | Wholly or in chief value of hair of the alpaca, guanaco, huarizo, llama, misti, suri, or a combination of the hair of two or more of these species, valued per square foot -- | | |
| | Not over $1.11-1/9 ..... | 50¢ per sq. ft. | 12½¢ per sq. ft. |
| | Over $1.11-1/9 ..... | 45% ad val. | 11¼% ad val. |
| | Other, valued per square foot -- | | |
| | Not over 66-2/3 cents ..... | 50¢ per sq. ft. | 15¢ per sq. ft. |
| | Over 66-2/3 cents but not over $1.11-1/9 ..... | 50¢ per sq. ft. | 22½% ad val. |
| | Over $1.11-1/9 ..... | 45% ad val. | 22½% ad val. |
| (b) | Carpets, mats, and rugs, figured or plain, whether woven as separate carpets, mats, or rugs, or in rolls of any width: | | |
| | Chenille Axminster ..... | 60% ad val. | 30% ad val. |
| | Of oriental weave or weaves, made on a power-driven loom ..... | 60% ad val. | 25% ad val. |
| 1117(a)(d) | Axminster, Brussels, velvet or tapestry, and Wilton carpets, mats, and rugs; and carpets, mats, and rugs of like character or description; all the foregoing and parts thereof, valued per square foot -- | | |
| | Not over 40 cents ..... | 40% ad val. | 25% ad val. |
| | Over 40 cents ..... | 60% ad val. | 25% ad val. |
| (b)(d) | Ingrain art squares, carpets, mats, and rugs, of whatever material composed, and carpets, mats, and rugs, of like character or description, nspf; all the foregoing and parts thereof ..... | 25% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1117(c)(d) | Floor coverings (including druggets and mats) wholly or in chief value of wool, nspf, and parts thereof: | | |
| | Wholly or in chief value of hair of the Angora goat, valued per square foot: | | |
| | Not over 40 cents ..... | 30% ad val. | 25% ad val. |
| | Over 40 cents ..... | 60% ad val. | 25% ad val. |
| | Wholly or in chief value of hair of the alpaca, guanaco, huarizo, llama, misti, suri, or a combination of the hair of two or more of these species, valued per square foot -- | | |
| | Not over 40 cents ..... | 30% ad val. | 15% ad val. |
| | Over 40 cents ..... | 60% ad val. | 30% ad val. |
| | Other, valued per square foot -- | | |
| | Not over 40 cents ..... | 30% ad val. | 15% ad val. |
| | Over 40 cents ..... | 60% ad val. | 40% ad val. |
| 1118 | Hassocks, screens, and other articles, wholly or in part of carpets, mats, or rugs, and nspf ..... | 30% ad val. | 15% ad val. |
| 1119 | Tapestries and upholstery goods (not including pile fabrics) in the piece or otherwise, wholly or in chief value of wool, and weighing per square yard -- | | |
| | Not over 4 ounces ..... | According to value at the rates prescribed in paragraph 1108 | 37½¢ per lb. and 25% ad val. |
| | Over 4 ounces, valued per pound -- | | |
| | Not over $1.25 ..... | 50¢ per lb. and 50% ad val. | 37½¢ per lb. and 22½% ad val. |
| | Over $1.25 but not over $2 ... | 50¢ per lb. and 55% ad val. | Same as above |
| | Over $2 ..... | 50¢ per lb. and 60% ad val. | 37½¢ per lb. and 17½% ad val. |
| 1120 | Manufactures wholly or in chief value of wool, nspf: | | |
| | Cloth samples not over 104 square inches in area ..... | 50% ad val. | 12½% ad val. |
| | Other ..... | 50% ad val. | 40% ad val. |
| 1121 | Whenever in this title the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include hair or wool of the alpaca, Angora goat, camel, Cashmere goat, sheep, or other like animals, whether manufactured by the felt, woolen, worsted, or any other process. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1122 | Fabrics (except printing-machine cylinder lapping in chief value of flax), in the piece or otherwise, containing 17% or more in weight of wool but not in chief value thereof, whether or not more specifically provided for, shall be dutiable at ..... | That proportion of the amount of duty on the fabric, computed under this schedule 11, which the amount of wool bears to the entire weight, plus that proportion of the amount of the duty on the fabric, computed as if this paragraph had not been enacted, which the weight of the component materials other than wool bears to the entire weight | Same rule applied to current rates |

# UNITED STATES IMPORT DUTIES (1952)

## SCHEDULE 12. - SILK MANUFACTURES

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1201 | Silk partially manufactured, including partial or total degumming other than in the reeling process, from cocoons, raw silk, or waste silk, and silk noils over 2 inches long; all the foregoing, if not spun or twisted .... | 35% ad val. | |
| 1202 | Silk roving, and yarn of schappe silk, of spun silk, or of silk and rayon or other synthetic textile: | | |
| | Bleached, colored, dyed, or plied . | 50% ad val. | 30% ad val. |
| | Other ..... | 40% ad val. | 25% ad val. |
| 1203 | Thrown silk not more advanced than organzine, singles, or tram ..... | 20% ad val. | 10% ad val. |
| 1204 | Floss, sewing silk, silk threads or yarns of any description, and twist, made from raw silk, nspf ..... | 40% ad val. | 20% ad val. |
| 1205 | Woven fabrics in the piece, wholly or in chief value of silk, over 30 inches wide and nspf, or not over 30 inches wide, whether woven with fast or split edges, including umbrella silk or Gloria cloth: | | |
| | With fibers wholly of silk: | | |
| | Bleached, colored, dyed, or printed, and valued per pound— | | |
| | Not over $5.50: | | |
| | Jacquard-figured ... | 65% ad val. | |
| | Not Jacquard-figured, and in width -- | | |
| | Over 30 inches | 55% ad val. | |
| | Not over 30 inches | 60% ad val. | |
| | Over $5.50: | | |
| | Chiefly used for stenciling purposes in screen-process printing: | | |
| | Jacquard-figured | 65% ad val. | |
| | Not Jacquard-figured, and in width -- | | |
| | Over 30 inches . | 55% ad val. | |
| | Not over 30 inches . | 60% ad val. | |
| | Other: | | |
| | Jacquard-figured | 65% ad val. | 25% ad val. |
| | Not Jacquard-figured, and in width -- | | |
| | Over 30 inches . | 55% ad val. | 25% ad val. |
| | Not over 30 inches . | 60% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1205 (con.) | Woven fabrics, etc.: With fibers wholly of silk (con.): | | |
| | Not bleached, colored, dyed, or printed: | | |
| | Jacquard-figured ..... | 65% ad val. | 32½% ad val. |
| | Not Jacquard-figured, and in width -- | | |
| | Over 30 inches: | | |
| | Bolting cloth . | 55% ad val. | 30% ad val. |
| | Other ..... | 55% ad val. | |
| | Not over 30 inches: | | |
| | Bolting cloth . | 60% ad val. | 30% ad val. |
| | Other ..... | 60% ad val. | |
| | With fibers chiefly but not wholly of silk: | | |
| | Bleached, colored, dyed, or printed: | | |
| | Jacquard-figured ..... | 65% ad val. | 32½% ad val. |
| | Not Jacquard-figured, and in width — | | |
| | Over 30 inches ..... | 55% ad val. | 27½% ad val. |
| | Not over 30 inches, valued per pound — | | |
| | Not over $5 ... | 60% ad val. | 25% ad val. |
| | Over $5 ..... | 60% ad val. | 27½% ad val. |
| | Not bleached, colored, dyed, or printed: | | |
| | Jacquard-figured ..... | 65% ad val. | 32½% ad val. |
| | Not Jacquard-figured, and in width -- | | |
| | Over 30 inches ..... | 55% ad val. | |
| | Not over 30 inches . | 60% ad val. | |
| 1206 | Pile fabrics (including pile ribbons), whether or not the pile covers the entire surface, wholly or in chief value of silk, and finished or unfinished articles cut or made from such fabrics: | | |
| (1) | With the pile wholly cut or wholly uncut: | | |
| | Velvets (not including ribbons) | 65% ad val. | 25% ad val. |
| | Other than velvets ..... | 60% ad val. | 25% ad val. |
| (2) | With the pile partly cut: | | |
| | Velvets (not including ribbons) | 70% ad val. | 25% ad val. |
| | Other than velvets ..... | 65% ad val. | 25% ad val. |
| (3) | Velvet ribbons ..... | 60% ad val. | 25% ad val. |
| 1207 | Braces, garters, and suspenders, wholly or in chief value of silk or of silk and india rubber, nspf: | | |
| | Jacquard-figured ..... | 65% ad val. | 17½% ad val. |
| | Not Jacquard-figured ..... | 55% ad val. | 17½% ad val. |

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| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1207 (con.) | Fabrics with fast edges, not over 12 inches wide, and articles made therefrom; cords, cords and tassels, tassels, and tubings; all the foregoing, wholly or in chief value of silk or of silk and india rubber, nspf: | | |
| | Jacquard-figured ..... | 65% ad val. | 22½% ad val. |
| | Not Jacquard-figured ..... | 55% ad val. | 22½% ad val. |
| 1208 | Crocheted or knit wearing apparel and other articles (not including knit fabric in the piece), finished or unfinished, wholly or in chief value of silk: | | |
| | Gloves and mittens, valued per dozen pairs -- | | |
| | Under $2.50 ..... | 60% ad val. | |
| | $2.50 or more but not over $5 | 60% ad val. | $1.50 per doz. prs. |
| | Over $5 ..... | 60% ad val. | 30% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| | Fabric in the piece, knit, wholly or in chief value of silk ..... | 55% ad val. | 27½% ad val. |
| 1209 | Handkerchiefs and woven mufflers, wholly or in chief value of silk, finished or unfinished: | | |
| | Not hemmed, valued per dozen -- | | |
| | Not over $5 ..... | 55% ad val. | |
| | Over $5 ..... | 55% ad val. | 25% ad val. |
| | Hemmed or hemstitched, valued per dozen -- | | |
| | Not over $5 ..... | 60% ad val. | |
| | Over $5 ..... | 60% ad val. | 27½% ad val. |
| 1210 | Wearing apparel of every description, manufactured wholly or in part, wholly or in chief value of silk, and nspf .. | 65% ad val. | 32½% ad val. |
| 1211 | Manufactures wholly or in chief value of silk, nspf ..... | 65% ad val. | 32½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1301 | Filaments of rayon or other synthetic textile: | | |
| | Single: | | |
| | Artificial horsehair, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 80 cents ..... | 40¢ per lb. | 30¢ per lb. |
| | 80 or more but under 85-5/7 cents ..... | 50% ad val. | 30¢ per lb. |
| | 85-5/7 cents or more | 50% ad val. | 35% ad val. |
| | 150 deniers or more, and valued per pound -- | | |
| | Under 85-5/7 cents | 40¢ per lb. | 30¢ per lb. |
| | 85-5/7 or more but under 88-8/9 cents | 40¢ per lb. | 35% ad val. |
| | 88-8/9 cents or more | 45% ad val. | 35% ad val. |
| | Other, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 80 cents ..... | 40¢ per lb. | |
| | 80 cents or more ... | 50% ad val. | |
| | 150 deniers or more, and valued per pound -- | | |
| | Under 88-8/9 cents . | 40¢ per lb. | |
| | 88-8/9 cents or more | 45% ad val. | |
| | Grouped, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 80 cents ..... | 40¢ per lb. | 20¢ per lb. |
| | 80 cents or more ..... | 50% ad val. | 25% ad val. |
| | 150 deniers or more, and valued per pound -- | | |
| | Under 88-8/9 cents ..... | 40¢ per lb. | 20¢ per lb. |
| | 88-8/9 cents or more | 45% ad val. | 22½% ad val. |
| | Yarns of rayon or other synthetic textile, nspf: | | |
| | Not having over 20 turns twist per inch: | | |
| | Singles, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 90 cents ...,. | 45¢ per lb. | 27½¢ per lb. |
| | 90 cents or more but under $1.10 ..... | 50% ad val. | 27½¢ per lb. |
| | $1.10 or more ..... | 50% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1301 (con.) | Yarns of rayon etc.: Not over 20 turns etc.: Singles, etc. (con.): | | |
| | 150 deniers or more, and valued per pound -- | | |
| | Under $1 ..... | 45¢ per lb. | 22½¢ per lb. |
| | $1 or more ..... | 45% ad val. | 22½% ad val. |
| | Plied, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 81-9/11 cents | 45¢ per lb. | 32½¢ per lb. |
| | 81-9/11 cents or more but under $1.18-2/11 | 55% ad val. | 32½¢ per lb. |
| | $1.18-2/11 or more | 55% ad val. | 27½% ad val. |
| | 150 deniers or more, and valued per pound -- | | |
| | Under 90 cents ..... | 45¢ per lb. | 25¢ per lb. |
| | 90 cents or more but under $1 ..... | 50% ad val. | 25¢ per lb. |
| | $1 or more ..... | 50% ad val. | 25% ad val. |
| | Having over 20 turns twist per inch: Singles, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 90 cents ..... | 90¢ per lb. | 50¢ per lb. |
| | 90 cents or more but under $1.10 ..... | 45¢ per lb. and 50% ad val. | 50¢ per lb. |
| | $1.10 or more ..... | 45¢ per lb. and 50% ad val. | 22½¢ per lb. and 25% ad val. |
| | 150 deniers or more, and valued per pound -- | | |
| | Under $1 ..... | 90¢ per lb. | 45¢ per lb. |
| | $1 or more ..... | 45¢ per lb. and 45% ad val. | 22½¢ per lb. and 22½% ad val. |
| | Plied, weighing per length of 450 meters -- | | |
| | Under 150 deniers, and valued per pound -- | | |
| | Under 81-9/11 cents | 90¢ per lb. | 55¢ per lb. |
| | 81-9/11 cents or more but under $1.18-2/11 | 45¢ per lb. and 55% ad val. | 55¢ per lb. |
| | $1.18-2/11 or more . | 45¢ per lb. and 55% ad val. | 22½¢ per lb. and 27½% ad val. |
| | 150 deniers or more, and valued per pound -- | | |
| | Under 90 cents ..... | 90¢ per lb. | 47½¢ per lb. |
| | 90 cents or more but under $1 ..... | 45¢ per lb. and 50% ad val. | 47½¢ per lb. |
| | $1 or more ..... | 45¢ per lb. and 50% ad val. | 22½¢ per lb. and 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1302 | Rayon or other synthetic textile: | | |
| | Carded or garnetted ..... | 10¢ per lb. and 25% ad val. | 5¢ per lb. and 12½% ad val. |
| | Filaments not over 30 inches long (not including waste), whether known as cut fiber, staple fiber, or by any other name ..... | 25% ad val. | 15% ad val. |
| | Noils ..... | 25% ad val. | 12½% ad val. |
| | Roving, sliver, and tops ..... | 10¢ per lb. and 30% ad val. | 5¢ per lb. and 15% ad val. |
| | Waste (except waste wholly or in chief value of cellulose acetate) | 10% ad val. | 5% ad val. |
| 1303 | Spun yarn of rayon or other synthetic textile: | | |
| | Singles ..... | 12½¢ per lb. and 45% ad val. | 6¼¢ per lb. and 22½% ad val. |
| | Plied ..... | 12½¢ per lb. and 50% ad val. | 6¼¢ per lb. and 25% ad val. |
| 1304 | Yarn of rayon or other synthetic textile put up for handwork, and sewing thread of rayon or other synthetic textile, valued per pound -- | | |
| | Under 81-9/11 cents ..... | 45¢ per lb. | 25¢ per lb. |
| | 81-9/11 or more but under 90-10/11¢ | 55% ad val. | 25¢ per lb. |
| | 90-10/11 cents or more ..... | 55% ad val. | 27½% ad val. |
| 1305 | Rayon or other synthetic textile in bands or strips not over 1 inch wide, suitable for the manufacture of textiles, and valued per pound -- | | |
| | Under $1 ..... | 45¢ per lb. | 25¢ per lb. |
| | $1 or more ..... | 45% ad val. | 25% ad val. |
| 1306 | Woven fabrics in the piece, wholly or in chief value of rayon or other synthetic textile, nspf: | | |
| | Jacquard-figured ..... | 45¢ per lb. and 70% ad val. | 25¢ per lb. and 22½% ad val. |
| | Not Jacquard-figured ..... | 45¢ per lb. and 60% ad val. | 25¢ per lb. and 22½% ad val. |
| 1307 | Pile fabrics (including pile ribbons), whether or not the pile covers the entire surface, wholly or in chief value of rayon or other synthetic textile, and finished or unfinished articles made from such fabrics: | | |
| | With the pile partly cut ..... | 45¢ per lb. and 65% ad val. | 15¢ per lb. and 25% ad val. |
| | With the pile wholly cut or wholly uncut ..... | 45¢ per lb. and 60% ad val. | 15¢ per lb. and 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1308 | Fabrics with fast edges, not over 12 inches wide, and articles made therefrom; braces, cords, cords and tassels, garters, suspenders, tassels, and tubings; all the foregoing wholly or in chief value of rayon or other synthetic textile, or of rayon or other synthetic textile and india rubber, and nspf: | | |
| | Jacquard-figured: | | |
| | Ribbons with fast edges and articles made therefrom .... | 45¢ per lb. and 70% ad val. | 25¢ per lb. and 25% ad val. |
| | Other ..... | 45¢ per lb. and 70% ad val. | 25¢ per lb. and 22½% ad val. |
| | Not Jacquard-figured: | | |
| | Ribbons with fast edges and articles made therefrom .... | 45¢ per lb. and 60% ad val. | 25¢ per lb. and 25% ad val. |
| | Other ..... | 45¢ per lb. and 60% ad val. | 25¢ per lb. and 22½% ad val. |
| 1309 | Crocheted or knit wearing apparel and other articles (not including knit fabric in the piece), finished or unfinished, wholly or in chief value of rayon or other synthetic textile: | | |
| | Berets, bonnets, caps, hats, and similar articles; hose and half-hose; and underwear ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 35% ad val. |
| | Gloves and mittens, valued per dozen pairs -- | | |
| | Under $1.50 ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 65% ad val. |
| | $1.50 or more ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 32½% ad val. |
| | Other ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 32½% ad val. |
| | Fabric in the piece, knit, wholly or in chief value of rayon or other synthetic textile ..... | 45¢ per lb. and 60% ad val. | 25¢ per lb. and 30% ad val. |
| 1310 | Handkerchiefs and woven mufflers, wholly or in chief value of rayon or other synthetic textile, finished or unfinished: | | |
| | Not hemmed ..... | 45¢ per lb. and 60% ad val. | 25¢ per lb. and 30% ad val. |
| | Hemmed or hemstitched ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 32½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1311 | Wearing apparel of every description, manufactured wholly or in part, wholly or in chief value of rayon or other synthetic textile, and nspf ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 32½% ad val. |
| 1312 | Manufactures of fibers, filaments, threads, or yarns, of rayon or other synthetic textile, and textile products made of bands or strips not over 1 inch wide of rayon or other synthetic textile; all the foregoing wholly or in chief value of rayon or other synthetic textile, nspf ..... | 45¢ per lb. and 65% ad val. | 25¢ per lb. and 35% ad val. |
| 1313 | Whenever used in this Act the terms "rayon" and "other synthetic textile" mean the product made by any artificial process from cellulose, a cellulose hydrate, a compound of cellulose, or a mixture containing any of the foregoing, which product is solidified into filaments, fibers, bands, strips, or sheets, whether such products are known as rayon, staple fiber, visca, or cellophane, or as artificial, imitation, or synthetic silk, wool, horsehair, or straw, or by any other name whatsoever. | | |

# UNITED STATES IMPORT DUTIES (1952)

## SCHEDULE 14. - PAPER AND BOOKS

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1401 | Uncoated paper commonly or commercially known as book paper, and uncoated printing paper, nspf (not including cover paper) ..... /Contingent additional duty may be imposed under specified conditions which have not yet existed./ | ¼¢ per lb. and 10% ad val. | 1/5¢ per lb. and 5% ad val. |
| 1402 | Cardboard, compress leather or leather board, paper board, pulpboard, and wallboard; all the foregoing, not coated, cut into shapes for boxes or other articles, decorated or ornamented in any manner, embossed, friction calendered or supercalendered, laminated by means of an adhesive substance, lined or vat-lined, plate finished, printed, nor surface stained or dyed, and nspf: | | |
| | Pulpboard in rolls for use in the manufacture of wallboard; strawboard; wallboard; and wet-machine board other than beer mat board . | 10% ad val. | 5% ad val. |
| | Other ..... | 10% ad val. | 7½% ad val. |
| | Provided, That for the purposes of this Act any of the foregoing under 0.012 inch thick shall be deemed to be paper. | | |
| | Deadening felt, roofing felt or felt roofing, roofing paper, sheathing felt, and sheathing paper; all the foregoing, whether or not coated or saturated ..... | 10% ad val. | 5% ad val. |
| 1403 | Filter masse or filter stock, wholly or in part of vegetable fiber, wood flour, or wood pulp ..... | 20% ad val. | 15% ad val. |
| | Indurated fiber ware, nspf ..... | 25% ad val. | |
| | Manufactures of papier-mâché, nspf ..... | 25% ad val. | 12½% ad val. |
| | Manufactures of pulp, nspf ..... | 30% ad val. | 15% ad val. |
| | Masks composed of paper, papier-mâché, or pulp, nspf ..... | 25% ad val. | |
| 1404 | Bible and india paper, whether in sheets or any other form, weighing per ream — | | |
| | Not over 6 pounds ..... | 6¢ per lb. and 20% ad val. | 3¢ per lb. and 10% ad val. |
| | Over 6 but under 10 pounds ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 7½% ad val. |
| | 10 or more but under 20-1/2 pounds | 4¢ per lb. and 15% ad val. | 2¢ per lb. and 5% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1404 (con.) | Paper commonly or commercially known as crêpe paper, including paper crêped or partly crêped in any manner, valued per pound — | | |
| | Not over 12-1/2 cents ..... | 6¢ per lb. and 15% ad val. | 1½¢ per lb. and 3-3/4% ad val. |
| | Over 12-1/2 cents ..... | 6¢ per lb. and 15% ad val. | 3¢ per lb. and 7½% ad val. |
| | Papers nspf, colored or uncolored, printed or white, in sheets or any other form, commonly or commercially known as — | | |
| | Bibulous paper valued not over 15 cents per pound, carbon paper, coated or uncoated, condenser paper, copying paper valued not over 15 cents per pound, pottery paper, stereotype paper, tissue paper valued over 15 cents per pound, or tissue paper for waxing; all the foregoing, weighing per ream — | | |
| | Not over 6 pounds ..... | 6¢ per lb. and 20% ad val. | 3¢ per lb. and 10% ad val. |
| | Over 6 but under 10 pounds ... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 7½% ad val. |
| | Bibulous paper and copying paper, valued over 15 cents per pound, and weighing per ream — | | |
| | Not over 6 pounds ..... | 6¢ per lb. and 20% ad val. | |
| | Over 6 but not over 10 pounds | 5¢ per lb. and 15% ad val. | |
| | Tissue paper (not including tissue paper for waxing) if valued not over 15 cents per pound, and weighing per ream — | | |
| | Not over 6 pounds ..... | 6¢ per lb. and 20% ad val. | 1½¢ per lb. and 5% ad val. |
| | Over 6 but under 10 pounds ... | 5¢ per lb. and 15% ad val. | 1¼¢ per lb. and 3-3/4% ad val. |
| | Papers nspf, similar to (but not including) papers commonly or commercially known as bible or india paper, bibulous paper, coated or uncoated carbon paper, condenser paper, copying paper, pottery paper, stereotype paper, tissue paper, or tissue paper for waxing; | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1404 (con.) | Papers nspf, similar etc. (con.): all the foregoing, colored or uncolored, printed or white, in sheets or any other form, valued per pound -- | | |
| | Not over 15 cents, and weighing per ream -- | | |
| | Not over 6 pounds ..... | 6¢ per lb. and 20% ad val. | 1½¢ per lb. and 5% ad val. |
| | Over 6 but under 10 pounds ... | 5¢ per lb. and 15% ad val. | 1¼¢ per lb. and 3-3/4% ad val. |
| | Over 15 cents, and weighing per ream -- | | |
| | Not over 6 pounds ..... | 6¢ per lb. and 20% ad val. | 3¢ per lb. and 10% ad val. |
| | Over 6 but under 10 pounds ... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 7½% ad val. |
| | Paper wadding, pulp wadding, and manufactures thereof ..... | 6¢ per lb. and 15% ad val. | 6¢ per lb. and 7½% ad val. |
| | Provided, That any article composed wholly or in chief value of one or more of the papers specified in this paragraph shall be subject to ..... | No less rate than that imposed upon the paper of chief value in such article | Same rule applied to current rates |
| | Provided further, That the term "ream," as used in this paragraph, means 288,000 square inches. | | |
| 1405 | Papers: | | |
| | Cloth-lined or reinforced ..... | 5¢ per lb. and 17% ad val. | 2½¢ per lb. and 10% ad val. |
| | Covered partly or wholly with flock or gelatin: | | |
| | Uncoated wrapping and other uncoated paper, with the surface or surfaces partly or wholly covered or decorated with a character, design, fancy effect, or pattern, which character, design, fancy effect, or pattern was produced otherwise than by lithographic process and otherwise than on a paper machine without attachments ..... | 4½¢ per lb. and 20% ad val. | 4½¢ per lb. and 10% ad val. |
| | Other ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 10% ad val. |
| | Covered partly or wholly with linseed oil cement ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1405 (con.) | Papers (con.): | | |
| | Covered partly or wholly with metal or its solutions: | | |
| | Uncoated wrapping and other uncoated paper, with the surface or surfaces partly or wholly covered or decorated with a character, design, fancy effect, or pattern, which character, design, fancy effect, or pattern was produced otherwise than by lithographic process and otherwise than by a paper machine without attachments, weighing per ream of 480 sheets, on the basis of 20 by 25 inches -- | | |
| | Under 15 pounds ..... | 5¢ per lb. and 18% ad val. | 4½¢ per lb. and 10% ad val. |
| | 15 pounds or more ..... | 4½¢ per lb. and 20% ad val. | 4½¢ per lb. and 10% ad val. |
| | Other, weighing per ream of 480 sheets, on the basis of 20 by 25 inches -- | | |
| | Under 15 pounds ..... | 5¢ per lb. and 18% ad val. | 2½¢ per lb. and 10% ad val. |
| | 15 pounds or more ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 10% ad val. |
| | Grease-proof and imitation parchment paper, supercalendered and rendered transparent or partially so, and all other grease-proof and imitation parchment paper nspf; all the foregoing, by whatever name known ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 7½% ad val. |
| | Gummed, nspf ..... | 5¢ per lb. | 2½¢ per lb. |
| | Simplex decalcomania, not printed . | 5¢ per lb. and 10% ad val. | 1¼¢ per lb. and 5% ad val. |
| | Uncoated wrapping and other uncoated paper, with the surface or surfaces wholly or partly covered or decorated with a character, design, fancy effect, or pattern, except characters, designs, fancy effects, or patterns produced by lithographic process or on a paper machine without attachments: | | |
| | Embossed or printed otherwise than lithographically ..... | 4½¢ per lb. and 20% ad val. | 4½¢ per lb. and 10% ad val. |
| | Other (not including any paper partly or wholly covered with flock, gelatin, metal, or metal solutions) ..... | 4½¢ per lb. and 10% ad val. | 2½¢ per lb. and 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1405 (con.) | Papers (con.): | | |
| | Vegetable parchment ..... | 3¢ per lb. and 15% ad val. | 1¢ per lb. and 5% ad val. |
| | With coated surface or surfaces: | | |
| | Coated with paraffin or wax .. | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 10% ad val. |
| | Embossed or printed otherwise than lithographically ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 10% ad val. |
| | Nspf ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 7½% ad val. |
| | Bags and other articles, nspf, wholly or in chief value of any paper provided for heretofore in this paragraph ..... | 5¢ per lb. and 20% ad val. | 5¢ per lb. and 10% ad val. |
| | Boxes of paper, papier-mâché, or wood, covered or lined with -- | | |
| | Any paper provided for heretofore in this paragraph, but not covered or lined with vegetable fiber material ..... | 5¢ per lb. and 20% ad val. | 2½¢ per lb. and 5% ad val. |
| | Vegetable fiber material ..... | 5¢ per lb. and 20% ad val. | 2½¢ per lb. and 10% ad val. |
| | Printed matter other than lithographic, wholly or in chief value of any paper provided for heretofore in this paragraph, nspf ..... | 5¢ per lb. and 20% ad val. | 2½¢ per lb. and 10% ad val. |
| | Baryta coated paper and unsensitized basic paper, to be sensitized for use in photography ..... | 5% ad val. | 2½% ad val. |
| | Plain basic paper ordinarily used in making paper commonly or commercially known either as blue print or as brown print, or for similar purposes ..... | 20% ad val. | 10% ad val. |
| | Sensitized paper: | | |
| | Commonly or commercially known as blue print or brown print, and similar sensitized paper ..... | 25% ad val. | 12½% ad val. |
| | For use in photography ..... | 30% ad val. | 12% ad val. |
| | Wet transfer paper or paper prepared wholly with glycerin or with glycerin combined with other materials, containing imprints taken from lithographic plates or stones ..... | 65% ad val. | |
| 1406 | All the following, if wholly or in chief value of paper lithographically printed in whole or in part from gelatin, metal, stone, or other material, and nspf: | | |
| | Bands (except cigar bands), flaps, and labels, not over 10 square inches cutting size in dimensions, if embossed or die-cut: | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1406 (con.) | All the following, etc.: Bands etc. (con.): | | |
| | Not printed in whole or in part in metal leaf, but printed -- | | |
| | In less than 8 colors 1/ | 35¢ per lb. | 25¢ per lb. |
| | In 8 or more colors 1/ .. | 50¢ per lb. | |
| | Printed in whole or in part in metal leaf ..... | 65¢ per lb. | 32½¢ per lb. |
| | Cigar bands: | | |
| | Not printed in whole or in part in metal leaf, but printed — | | |
| | In less than 8 colors 1/ | 35¢ per lb. | 31¢ per lb. |
| | If products of Cuba | ..... | 24¢ per lb. |
| | In 8 or more colors 1/ .. | 50¢ per lb. | 25¢ per lb. |
| | Printed in whole or in part in metal leaf ..... | 65¢ per lb. | |
| | Flaps and labels, over 10 square inches cutting size in dimensions, or not over such dimensions and neither embossed nor die-cut: | | |
| | Not printed in whole or in part in metal leaf, but printed — | | |
| | In less than 8 colors 1/ | 30¢ per lb. | 21¢ per lb. |
| | If products of Cuba | ..... | 15¢ per lb. |
| | In 8 or more colors 1/ .. | 40¢ per lb. | 28¢ per lb. |
| | If products of Cuba | ..... | 20¢ per lb. |
| | Printed in whole or in part in metal leaf ..... | 60¢ per lb. | 30¢ per lb. |
| | Calendars, cards, pictures, placards, and other articles (not including bands, decalcomanias, fashion magazines or periodicals, flaps, labels, or transparencies, and except boxes, music, views of American objects or scenery, and illustrations which form parts of and accompany bound or unbound books, newspapers, or periodicals), nspf: | | |
| | Not over 0.012 inch thick .... | 30¢ per lb. | 15¢ per lb. |
| | Over 0.012 but not over 0.020 inch thick and having a cutting size in dimensions -- | | |
| | Under 35 square inches: | | |
| | Neither die-cut nor embossed ..... | 15¢ per lb. | |
| | Either die-cut or embossed ..... | 15-3/4¢ per lb. | |
| | Both die-cut and embossed ..... | 16½¢ per lb. | |

1/ Bronze printing to be counted as two colors.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1406 (con.) | All the following, etc.: Calendars, etc.: Over 0.012 etc. (con.): Over 35 square inches: Neither die-cut nor embossed ..... | 12¢ per lb. | |
| | Either die-cut or embossed ..... | 12-3/4¢ per lb. | |
| | Both die-cut and embossed ..... | 13½¢ per lb. | |
| | Over 0.020 inch thick ..... | 8-3/4¢ per lb. | 5¢ per lb. |
| | Provided, That in the case of the calendars and other articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted on cardboard, paper, or other material shall be the combined thickness of the lithograph and the foundation on which it is mounted or pasted, and the cutting size shall be the area which is the product of the greatest dimensions of length and breadth of the article, but if the article is made up of more than one piece, the cutting size shall be the combined cutting sizes of all the lithographically printed parts in the article. | | |
| | Decalcomanias: In ceramic colors, weighing per 1000 sheets on the basis of 20 by 30 inches in dimensions -- Not over 100 pounds ..... | $1.25 per lb. and 15% ad val. | 75¢ per lb. and 10% ad val. |
| | Over 100 pounds ..... | 30¢ per lb. and 15% ad val. | 18¢ per lb. and 10% ad val. |
| | Other (except toy decalcomanias): Not backed with metal leaf ... | 40¢ per lb. | 20¢ per lb. |
| | Backed with metal leaf ..... | 65¢ per lb. | 32½¢ per lb. |
| | Fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand | 8¢ per lb. | 4¢ per lb. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1406 (con.) | Transparencies, printed lithographically or otherwise: | | |
| | In not over 5 printings 1/ ..... | 40% ad val. | 15% ad val. |
| | In over 5 printings 1/ ..... | 50% ad val. | 20% ad val. |
| | Provided, That all invoices shall state the number of separate printings actually employed in the production of the transparency. | | |
| 1407(a) | All the following, if weighing 8 pounds or more per ream of 187,000 square inches: | | |
| | Bond paper, Japan and imitation Japan paper by whatever name known, ledger, manifold, onionskin and imitation onionskin, record, tablet, and typewriter papers, and papers similar to any paper provided for in this subparagraph; all the foregoing: | | |
| | Not bordered, decorated in any manner, embossed, lined, printed, or ruled ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 7½% ad val. |
| | Bordered, embossed, lined, printed, ruled, or decorated in any manner, in the pulp or otherwise, other than by lithographic process ..... | 3¢ per lb. and 25% ad val. | 1½¢ per lb. and 12½% ad val. |
| | Bristol board made on a Fourdrinier or multicylinder machine: | | |
| | Not bordered, decorated in any manner, embossed, lined, printed, or ruled, if valued per pound -- | | |
| | Not over 15 cents ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 5% ad val. |
| | Over 15 cents ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 7½% ad val. |
| | Bordered, embossed, lined, printed, ruled, or decorated in any manner, in the pulp or otherwise, other than by lithographic process, if valued per pound -- | | |
| | Not over 15 cents ..... | 3¢ per lb. and 25% ad val. | 1½¢ per lb. and 10% ad val. |
| | Over 15 cents ..... | 3¢ per lb. and 25% ad val. | 1½¢ per lb. and 12½% ad val. |

1/ Bronze printing to be counted as two printings.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1407(a) (con.) | All the following, if weighing 8 pounds or more per ream (con.): | | |
| | Correspondence cards and letter, note, and writing paper: | | |
| | Not bordered, decorated in any manner, embossed, lined, printed, or ruled: | | |
| | In rolls, or in sheets of 110 square inches or more ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 7½% ad val. |
| | In sheets of under 110 square inches ..... | 3¢ per lb. and 20% ad val. | 1½¢ per lb. and 10% ad val. |
| | Bordered, embossed, lined, printed, ruled, or decorated in any manner, in the pulp or otherwise, other than by lithographic process: | | |
| | In rolls, or in sheets of 110 square inches or more ..... | 3¢ per lb. and 25% ad val. | 1½¢ per lb. and 12½% ad val. |
| | In sheets of under 110 square inches ..... | 3¢ per lb. and 30% ad val. | 1½¢ per lb. and 15% ad val. |
| | Drawing paper: | | |
| | Not bordered, decorated in any manner, embossed, lined, printed, or ruled, if valued per pound -- | | |
| | Under 40 cents ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 7½% ad val. |
| | 40 cents or more ..... | 3¢ per lb. and 15% ad val. | 1¢ per lb. and 5% ad val. |
| | Bordered, embossed, lined, printed, ruled, or decorated in any manner, in the pulp or otherwise, other than by lithographic process, if valued per pound -- | | |
| | Under 40 cents ..... | 3¢ per lb. and 25% ad val. | 1½¢ per lb. and 12½% ad val. |
| | 40 cents or more ..... | 3¢ per lb. and 25% ad val. | 1¢ per lb. and 10% ad val. |
| | Handmade paper and paper commonly or commercially known as handmade or machine handmade paper: | | |
| | Not bordered, decorated in any manner, embossed, lined, printed, or ruled ..... | 3¢ per lb. and 15% ad val. | 1½¢ per lb. and 7½% ad val. |
| | Bordered, embossed, lined, printed, ruled, or decorated in any manner, in the pulp or otherwise, other than by lithographic process ..... | 3¢ per lb. and 25% ad val. | 1½¢ per lb. and 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1407(b) | Papeteries ..... The term "papeteries" as used in this paragraph means letter, note, or writing paper, or correspondence cards, together with envelopes, packed or assembled into boxes, folders, portfolios, or other containers, in which such articles are sold as a unit to the ultimate consumer, including such containers. | 40% ad val. | 15% ad val. |
| | Sheets of letter, note, and writing paper, with border gummed or perforated, with or without inserts, prepared for use as combination sheets and envelopes ..... | 40% ad val. | 20% ad val. |
| 1408 | Paper envelopes nspf, filled with dutiable or free contents or unfilled .... | The same rate as the paper from which made and in addition -- | The current rate for the paper and in addition -- |
| | If bordered, decorated, embossed, lined, printed, or tinted ..... | 10% ad val. | 5% ad val. |
| | If lithographed ..... | 30% ad val. | 15% ad val. |
| | If plain ..... | 5% ad val. | 2½% ad val. |
| | Provided, That paper envelopes which contain merchandise subject to an ad valorem rate of duty or a duty based in whole or in part upon the value thereof shall be dutiable at ..... | The rate applicable to their contents, but not less than the rate prescribed herein. | Same rule applied to reduced rates |
| 1409 | Blotting paper ..... | 30% ad val. | 7½% ad val. |
| | Filtering paper, valued per pound -- | | |
| | Under 75 cents ..... | 5¢ per lb. and 15% ad val. | |
| | 75 cents or more ..... | 5¢ per lb. and 15% ad val. | 2½¢ per lb. and 7½% ad val. |
| | Hanging paper: | | |
| | Colored, dyed, lithographed, or printed ..... | 1½¢ per lb. and 20% ad val. | 1¢ per lb. and 10% ad val. |
| | Other ..... | 10% ad val. | 5% ad val. |
| | Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs ..... | 35% ad val. | |
| | Paper commonly or commercially known as cover paper, plain, uncoated, and undecorated ..... | 30% ad val. | 15% ad val. |
| | Paper nspf: | | |
| | Stencil paper, unmounted ..... | 30% ad val. | 15% ad val. |
| | Strawboard and straw paper, under 0.012 but not under 0.008 inch thick ..... | 30% ad val. | 7½% ad val. |
| | Other ..... | 30% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1409 (con.) | Wrapping paper nspf: | | |
| | Strawboard and straw paper, under 0.012 but not under 0.008 inch thick, and known as wrapping paper | 30% ad val. | 7½% ad val. |
| | Sulphate ..... | 30% ad val. | 10% ad val. |
| | Sulphite ..... | 30% ad val. | 20% ad val. |
| | Other ..... | 30% ad val. | 12½% ad val. |
| 1410 | Bound and unbound books of all kinds (except those bound wholly or in part in leather), music in books or sheets, pamphlets, printed matter, and printed pages or sheets of books bound wholly or in part in leather; all the foregoing nspf: | | |
| | Diaries: | | |
| | Of bona fide foreign authorship | 15% ad val. | |
| | Other ..... | 25% ad val. | |
| | Prayer books, and printed pages or sheets of prayer books bound wholly or in part in leather: | | |
| | Of bona fide foreign authorship | 15% ad val. | 4% ad val. |
| | Other ..... | 25% ad val. | 7½% ad val. |
| | Tourist literature containing geographic, historical, hotel, timetable, travel, or similar information, chiefly with respect to places or travel facilities outside the continental United States: | | |
| | Of bona fide foreign authorship | 15% ad val. | 3-3/4% ad val. |
| | Other ..... | 25% ad val. | 6¼% ad val. |
| | Other: | | |
| | Of bona fide foreign authorship | 15% ad val. | 5% ad val. |
| | Other ..... | 25% ad val. | 10% ad val. |
| | Provided, That exported books of domestic manufacture, when returned to the United States after having been advanced in value or improved in condition by any process of manufacture or other means, shall be dutiable, under rules and regulations prescribed by the Secretary of the Treasury, only on the cost of the materials added and labor performed in a foreign country. | | |
| | Blank books and slate books: | | |
| | Address books, diaries, and notebooks | 25% ad val. | |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | Book bindings wholly or in part of leather, nspf ..... | 30% ad val. | 7½% ad val. |
| | Book covers wholly or in part of leather, nspf ..... | 30% ad val. | 15% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1410 (con.) | Booklets, printed lithographically or otherwise, nspf ..... | 7¢ per lb. | |
| | Booklets, wholly or in chief value of paper, decorated in whole or in part by hand or by spraying, whether or not printed, nspf ..... | 15¢ per lb. | |
| | Books of paper or other material for children's use, printed lithographically or otherwise, weighing not over 24 ounces each, with reading matter other than descriptive words, letters, or numerals ..... | 15% ad val. | 7½% ad val. |
| | Charts, drawings, engravings, etchings, maps, and photographs: | | |
| | Containing additional text conveying geographic, historical, hotel, time-table, travel, or similar information, chiefly with respect to places or travel facilities outside the continental United States ..... | 25% ad val. | 6¼% ad val. |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | Greeting cards, place cards, tally cards, valentines, and all other social and gift cards, including booklets, cutouts, folders, and other forms, wholly or partly manufactured: | | |
| | With greeting, title, or other wording ..... | 45% ad val. | 22½% ad val. |
| | Other ..... | 30% ad val. | 15% ad val. |
| | Post cards (not including American views), decorated, embossed, plain, or printed otherwise than by lithographic process ..... | 30% ad val. | 15% ad val. |
| | Views of any building, landscape, locality, place, or scene in the United States, on cardboard or paper, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), occupying not over 35 square inches of surface per view, bound, unbound, or in any other form, in thickness -- | | |
| | Under 0.008 inch ..... | $2 per 1000 | |
| | 0.008 inch or more ..... | 15¢ per lb. and 25% ad val. | |
| 1411 | Autograph, photograph, postage-stamp, post-card, and scrap albums, and albums for phonograph records, wholly or partly manufactured ..... | 30% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1412 | Playing cards ..... | 10¢ per pack and 20% ad val. | 5¢ per pack and 5% ad val. |
| 1413 | Boxes wholly or in chief value of paper, paper board, or papier-mâché, and nspf | 35% ad val. | 17½% ad val. |
| | Cardboard, compress leather or leather-board, paper board, papers, and pulp-board; all the foregoing, cut, die-cut, or stamped into designs or shapes, such as bands, borders, initials, lace, monograms, strips, or other forms, or cut or shaped for boxes or other arti-cles, or embossed, plain or printed, but not lithographed, and nspf ..... | 30% ad val. | 15% ad val. |
| | Cardboard, compress leather or leather-board, paper board, and pulpboard; all the foregoing, coated, decorated or ornamented in any manner, embossed, friction calendered or supercalendered, laminated by means of an adhesive sub-stance, lined or vat-lined, plate fin-ished, printed, or surface stained or dyed: | | |
| | Pulpboard in rolls for use in the manufacture of wallboard, if em-bossed, lined or vat-lined, print-ed, or surface stained or dyed .. | 30% ad val. | 7½% ad val. |
| | Other, valued per 2000 pounds -- | | |
| | Under $48.33-1/3 ..... | 30% ad val. | 15% ad val. |
| | $48.33-1/3 or more but not over $96.66-2/3 ..... | 30% ad val. | $7.25 per 2000 lb. |
| | Over $96.66-2/3 ..... | 30% ad val. | 7½% ad val. |
| | Container or test boards of a bursting strength over 60 pounds per square inch by the Mullen or Webb test ..... | 20% ad val. | 10% ad val. |
| | Manufactures wholly or in chief value of paper, nspf: | | |
| | Fly ribbons or ribbon fly catchers | 35% ad val. | 20% ad val. |
| | Other ..... | 35% ad val. | 17½% ad val. |
| | Press boards and press paper ..... | 30% ad val. | 15% ad val. |
| | Stereotype-matrix board or mat ..... | 35% ad val. | 20% ad val. |
| | Tubes wholly or in chief value of paper, commonly used for holding thread or yarn: | | |
| | Parallel ..... | 1¢ per lb. and 25% ad val. | ½¢ per lb. and 12½% ad val. |
| | Tapered ..... | 3¢ per lb. and 35% ad val. | 2¢ per lb. and 25% ad val. |
| | Wall pockets, wholly or in chief value of paper, paper board, or papier-mâché, whether or not die-cut, embossed, or printed lithographically or otherwise | 35% ad val. | 17½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1501(a) | Cloth, cord, rope, rovings, slivers, tape, tubing, wick, and yarn, of asbestos or of asbestos and any other spinnable fiber, with or without wire, and all manufactures of any of the foregoing ..... | 40% ad val. | 10% ad val. |
| (b) | Formed, molded, or pressed articles in part of asbestos, containing any binding agent, coating, or filler, other than hydraulic cement or synthetic resin ..... | 25% ad val. | 10% ad val. |
| (c) | Asbestos shingles and articles in part of asbestos, containing hydraulic cement or hydraulic cement and other material: | | |
| | Coated, colored, decorated, or impregnated, in any manner ..... | 1¢ per lb. | 3/8¢ per lb. |
| | Other ..... | 3/4¢ per lb. | 0.3¢ per lb. |
| (d) | Other manufactures of which asbestos is the component material of chief value | 25% ad val. | 12½% ad val. |
| 1502 | Balls, of whatever material composed, finished or unfinished, primarily designed for use in physical exercise (whether or not such exercise involves the element of sport), and nspf: | | |
| | Baseballs ..... | 30% ad val. | |
| | Golf and lawn-tennis ..... | 30% ad val. | 15% ad val. |
| | Table-tennis ..... | 30% ad val. | 20% ad val. |
| | Other (including footballs): | | |
| | Wholly or in chief value of rubber ..... | 30% ad val. | |
| | Not wholly or in chief value of rubber ..... | 30% ad val. | 10% ad val. |
| | Bats, clubs, golf tees, rackets, and other equipment, such as is ordinarily used in conjunction with boxing gloves or balls primarily designed for use in physical exercise, nspf: | | |
| | Croquet mallets, field-hockey guards and sticks, polo mallets, soccer guards, table-tennis bats, and tennis nets ..... | 30% ad val. | 10% ad val. |
| | Lacrosse sticks ..... | 30% ad val. | 7½% ad val. |
| | Tennis rackets ..... | 30% ad val. | 17½% ad val. |
| | Other ..... | 30% ad val. | 15% ad val. |
| | Boxing gloves ..... | 30% ad val. | 15% ad val. |
| | Ice skates and parts thereof ..... | 20% ad val. | 12½% ad val. |
| | Roller skates and parts thereof ..... | 20% ad val. | 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1503 | Articles and fabrics, wholly or in chief value of spangles or beads (except beads in chief value of synthetic resin, beads in imitation of precious or semiprecious stones, and imitation pearl beads), but not ornamented with beads, bugles, or spangles and not appliqued, embroidered, scalloped, or tamboured ..... | 60% ad val. | 30% ad val. |
| | Provided, That no article composed wholly or in chief value of any beads or spangles described in this paragraph shall be subject to duty at a less rate than ..... | The full rate imposed in any paragraph of this Act upon such articles without such beads or spangles | 50% of the rate applicable on Jan. 1, 1945, to such articles without such beads or spangles |
| | Beads in chief value of synthetic resin | 75% ad val. | 37½% ad val. |
| | Beads, including bugles, nspf ..... | 35% ad val. | 17½% ad val. |
| | Beads in imitation of precious or semiprecious stones (not including pearls), of all kinds and shapes, and of whatever material composed (not including beads in chief value of synthetic resin) ..... | 45% ad val. | 22½% ad val. |
| | Beads of ivory ..... | 45% ad val. | |
| | Imitation pearl beads: | | |
| | Hollow or filled, of all kinds and shapes, of whatever material composed ..... | 60% ad val. | |
| | Solid: | | |
| | Iridescent, valued per inch -- | | |
| | Not over 10 cents ..... | 90% ad val. | |
| | Over 10 cents ..... | 60% ad val. | |
| | Other, valued per inch -- | | |
| | Not over 1/4 cent ..... | 60% ad val. | |
| | Over 1/4 but not over 1 cent ..... | ½¢ per inch and 60% ad val. | |
| | Over 1 but not over 5 cents ..... | 1¢ per inch and 40% ad val. | |
| | Over 5 cents ..... | 60% ad val. | |
| | Spangles, nspf ..... | 35% ad val. | 17½% ad val. |
| | Provided, That the rates on beads and spangles prescribed in this paragraph shall be applicable whether such beads and spangles are loose or strung, mounted or unmounted. | | |
| 1504(a) | All the following, if suitable for making or ornamenting bonnets, hats, or hoods, and if not containing a substantial part of rayon or other synthetic textile: | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1504(a) (con.) | All the following, etc. (con.): | | |
| | Braids, laces, plaits, and willow sheets or squares, wholly or in chief value of chip, cuba bark, grass, manila hemp, osier, palm leaf, paper, rattan, real horsehair, straw, or willow; and braids and plaits wholly or in chief value of ramie: | | |
| | Bleached, colored, dyed, or stained: | | |
| | Wholly or in chief value of palm leaf ..... | 25% ad val. | 20% ad val. |
| | Willow sheets or squares | 25% ad val. | |
| | Other ..... | 25% ad val. | 17½% ad val. |
| | Other: | | |
| | Braids, laces, and plaits | 15% ad val. | 7½% ad val. |
| | Willow sheets or squares | 15% ad val. | |
| | Any of the products heretofore described in this paragraph containing a substantial part, but not wholly or in chief value, of rayon or other synthetic textile, valued per pound -- | | |
| | Under 53-1/3 cents ..... | 45% ad val. | |
| | 53-1/3 cents or more but not over $1.06-2/3 ..... | 45% ad val. | 24¢ per lb. |
| | Over $1.06-2/3 ..... | 45% ad val. | 22½% ad val. |
| (b) | Bonnets, hats, and hoods, wholly or in chief value of chip, cuba bark, grass, manila hemp, osier, palm leaf, paper, ramie, rattan, real horsehair, straw, or willow, wholly or partly manufactured: | | |
| | Not blocked or trimmed: | | |
| (1) | Not bleached, colored, dyed, or stained: | | |
| | Wholly or in chief value of manila hemp, palm leaf, or paper ..... | 25% ad val. | |
| | Other ..... | 25% ad val. | 12½% ad val. |
| (2) | Bleached, colored, dyed, or stained: | | |
| | Wholly or in chief value of fiber of the <u>carludovica palmata</u>, commercially known as toquilla fiber or straw (except bonnets) ..... | 25¢ per doz. and 25% ad val. | |
| | Wholly or in chief value of manila hemp, palm leaf, or paper ..... | 25¢ per doz. and 25% ad val. | |
| | Other ..... | 25¢ per doz. and 25% ad val. | 25¢ per doz. and 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1504(b) (con.)(3) | Bonnets, hats, and hoods, etc. (con.): Blocked or trimmed, whether or not bleached, colored, dyed, or stained: Men's Yeddo hats, wholly or in chief value of unsplit straw, blocked but not trimmed, valued per dozen -- Not over $7 ..... | $3.50 per doz. and 50% ad val. | $3.50 per doz. |
| | Over $7 ..... | $3.50 per doz. and 50% ad val. | $1.75 per doz. and 25% ad val. |
| | Other ..... | $3.50 per doz. and 50% ad val. | $2.40 per doz. and 12½% ad val. |
| (4) | Sewed, whether or not bleached, blocked, colored, dyed, stained, or trimmed: Wholly or in chief value of straw: Not blocked or trimmed .. | $3 per doz. and 50% ad val. * | $2.50 per doz. and 25% ad val. |
| | Blocked or trimmed, and valued per dozen — Under $15 ..... | $3 per doz. and 50% ad val. * | $3 per doz. and 25% ad val. |
| | $15 or more ..... | $3 per doz. and 50% ad val. * | $2 per doz. and 15% ad val. |
| | Not wholly or in chief value of straw ..... | $3 per doz. and 50% ad val. * | $1.50 per doz. and 25% ad val. |
| (5) | Any of the foregoing known as harvest hats and valued under $3 per dozen: Blocked, trimmed, or sewed ... | 25% ad val. | |
| | Other ..... | 25% ad val. | 6¼% ad val. |
| (c) | As used in this paragraph the terms "grass" and "straw" mean these substances in their natural form and structure, and not the separated fibers thereof. | | |
| 1505 | Bonnets, hats, and hoods, wholly or in chief value of any braid not provided for in paragraph 1504, if such braid is composed of a substantial part, but not wholly or in chief value, of rayon or other synthetic textile; all the foregoing, if blocked, sewed, or trimmed, whether or not bleached, colored, dyed, or stained ..... | 90% ad val. | 45% ad val. |
| 1506 | Backs and handles for tooth and other toilet brushes, wholly or in chief value of any product provided for in paragraph 31 ..... | 1¢ each and 50% ad val. | |
| | Brooms made of broom corn, straw, twigs, or wooden fiber ..... | 25% ad val. | |
| | If products of Cuba ..... | ..... | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1506 (con.) | Brushes, paint (including artists'), nspf | 50% ad val. | 25% ad val. |
| | Brushes, toilet (not including tooth brushes): | | |
| | Fitted, mounted, or ornamented with gold, platinum, or silver, or partly or wholly plated with gold, platinum, or silver, whether or not enameled ..... | 60% ad val. | 15% ad val. |
| | With backs or handles wholly or in chief value of any product provided for in paragraph 31 ..... | 2¢ each and 50% ad val. | |
| | Other, valued each — | | |
| | Not over 40 cents ..... | 1¢ each and 50% ad val. | |
| | Over 40 cents ..... | 1¢ each and 50% ad val. | 1¢ each and 15% ad val. |
| | Brushes, tooth: | | |
| | With backs or handles wholly or in chief value of any product provided for in paragraph 31 ..... | 2¢ each and 50% ad val. | 1¢ each and 25% ad val. |
| | Other ..... | 1¢ each and 50% ad val. | 1¢ each and 25% ad val. |
| | Other brushes, nspf ..... | 50% ad val. | |
| | Hair pencils in quills or otherwise, valued each -- | | |
| | Under 2-1/2 cents ..... | 40% ad val. | |
| | 2-1/2 or more but not over 10 cents | 40% ad val. | 1¢ each |
| | Over 10 cents ..... | 40% ad val. | 10% ad val. |
| 1507 | Bristles, bunched, prepared, or sorted . | 3¢ per lb. | |
| | If products of Cuba ..... | ..... | 2.4¢ per lb. |
| 1508 | Button forms of lastings, mohair or silk cloth, and manufactures of other material, in patterns of such form, shape, and size as to be fit for buttons exclusively, and not over 3 inches in any one dimension ..... | 10% ad val. | |
| 1509 | Button blanks, not drilled: | | |
| | Pearl or shell, not faced or turned | 1¼¢ per line per gross and 25% ad val. | |
| | Vegetable ivory, not dyed or finished ..... | 3/4¢ per line per gross and 25% ad val. | |
| | Buttons, finished or partly finished: | | |
| | Pearl or shell ..... | 1-3/4¢ per line per gross and 25% ad val. | |
| | Vegetable ivory ..... | 1¼¢ per line per gross and 25% ad val. | 5/8¢ per line per gross and 12½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1509 (con.) | Provided, That the term "line," as used in this paragraph and paragraph 1510 means the line button measure of 1/40 inch. | | |
| 1510 | Button blanks or molds and parts of buttons, finished or unfinished, nspf .... | 45% ad val. | |
| | Buttons commonly known as agate buttons, and buttons made in imitation of or similar to agate buttons ..... | 1½¢ per line per gross and 25% ad val. | |
| | Buttons made in imitation of or similar to pearl or shell buttons (except buttons commonly known as Roman pearl and fancy buttons with a fish-scale or similar to fish-scale finish) ..... | 1½¢ per line per gross and 25% ad val. | 3/4¢ per line per gross and 12½% ad val. |
| | Buttons nspf: | | |
| | Commonly known as Roman pearl; fancy, with a fish-scale or similar to fish-scale finish; wholly or in chief value of any compound of casein and valued over 60 cents per gross; wholly or in chief value of glass or wood; or wholly or in part of textile material ..... | 45% ad val. | 22½% ad val. |
| | Wholly or in chief value of horn or composition horn ..... | 45% ad val. | 20% ad val. |
| | Other ..... | 45% ad val. | |
| | Collar and cuff buttons and studs, wholly of agate, bone, ivory, mother-of-pearl, or vegetable ivory ..... | 45% ad val. | 22½% ad val. |
| 1511 | Cork bark cut into cubes, quarters, or squares ..... | 8¢ per lb. | |
| | Cork commonly or commercially known as artificial, composition, or compressed cork, in the rough and not further advanced than blocks, planks, rods, slabs, sticks, or similar forms ..... | 10¢ per lb. | |
| | Cork, granulated or ground: | | |
| | Clean, purified, or refined, weighing not over 6 pounds per cubic foot uncompressed ..... | 3¢ per lb. | |
| | Other (including regranulated) ..... | 1¢ per lb. | |
| | Cork fitting covers, cork lags, and cork pipe coverings, coated or uncoated, partly or wholly manufactured ..... | 5¢ per lb. | |
| | Cork insulation wholly or in chief value of cork, cork waste, or granulated or ground cork, in blocks, boards, planks, or slabs ..... | 2½¢ per board ft. | |
| | Cork paper ..... | 30% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1511 (con.) | Cork tile in the rough or partly or wholly finished, in thickness -- | | |
| | Not over 3/8 inch ..... | 10¢ per lb. | |
| | Over 3/8 inch ..... | 6¢ per lb. | |
| | Corks, hollow or perforated, commonly or commercially known as shell corks .... | 75¢ per lb. | |
| | Disks, wafers, and washers, not over 3/16 inch thick, made from -- | | |
| | Artificial, composition, or compressed cork ..... | 12½¢ per lb. | |
| | Natural cork bark ..... | 25¢ per lb. | |
| | Manufactures nspf: | | |
| | Wholly or in chief value of artificial, composition, or compressed cork, finished or unfinished .... | 16¢ per lb. | |
| | Wholly or in chief value of cork or cork bark ..... | 45% ad val. | |
| | Perforated cork penholder grips ..... | $2 per lb. | |
| | Stoppers, in diameter, measured at the larger end -- | | |
| | Not over 3/4 inch: | | |
| | Wholly or in chief value of artificial, composition, or compressed cork ..... | 12½¢ per lb. | |
| | Wholly or in chief value of natural cork bark ..... | 31¢ per lb. | |
| | Over 3/4 inch: | | |
| | Wholly or in chief value of artificial, composition, or compressed cork ..... | 10¢ per lb. | |
| | Wholly or in chief value of natural cork bark ..... | 25¢ per lb. | |
| 1512 | Bagatelle, billiard, and pool balls, chessmen, dice, dominoes, draughts, and poker chips, of bone, ivory, or other material ..... | 50% ad val. | 25% ad val. |
| 1513 | Air rifles ..... | 70% ad val. | 35% ad val. |
| | Christmas tree decorations, festooning, and garlands, wholly or in chief value of bullions, lame or lahn, metal threads, or tinsel wire ..... | 70% ad val. | 35% ad val. |
| | Doll clothing composed in any part, however small, of any article or material provided for in paragraph 1529(a) .... | 90% ad val. | 45% ad val. |
| | Dolls: | | |
| | Composed in any part, however small, of any article or material provided for in paragraph 1529(a) .. | 90% ad val. | 45% ad val. |

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1513 (con.) | Dolls (con.): | | |
| | Wholly or in chief value of any product provided for in paragraph 31: | | |
| | Having any movable member or part ..... | 1¢ each and 60% ad val. | |
| | If products of Cuba ..... | ..... | 0.8¢ each and 48% ad val. |
| | Not having any movable member or part ..... | 1¢ each and 50% ad val. | |
| | Wholly or in chief value of bisque, china, earthenware, parian, porcelain, or stoneware ..... | 70% ad val. | |
| | If products of Cuba ..... | ..... | 63% ad val. |
| | Other, of whatever material composed | 70% ad val. | 35% ad val. |
| | Parts of dolls (including clothing not heretofore provided for in this paragraph) and doll heads, of whatever material composed: | | |
| | Wholly or in chief value of any product provided for in paragraph 31 ..... | 1¢ each and 50% ad val. | |
| | Other ..... | 70% ad val. | |
| | If products of Cuba ..... | ..... | 63% ad val. |
| | Parts of toys, nspf: | | |
| | Wholly or in chief value of any product provided for in paragraph 31 ..... | 1¢ each and 50% ad val. | |
| | Wholly or in chief value of bisque, china, earthenware, parian, porcelain, or stoneware ..... | 70% ad val. | |
| | If products of Cuba ..... | ..... | 63% ad val. |
| | Other ..... | 70% ad val. | 50% ad val. |
| | Toy balloons ..... | 70% ad val. | |
| | Toy books without reading matter (not counting as reading matter any printing on removable pages) other than letters, numbers, or descriptive words, bound or unbound, and parts thereof ..... | 70% ad val. | |
| | Toy containers, toy favors, toy games, and toy souvenirs, of whatever material composed ..... | 70% ad val. | 50% ad val. |
| | Toy marbles, of whatever material composed ..... | 70% ad val. | 35% ad val. |
| | Toys wholly or in chief value of any product provided for in paragraph 31: | | |
| | Having any movable member or part . | 1¢ each and 60% ad val. | |
| | Not having any movable member or part ..... | 1¢ each and 50% ad val. | |
| | Toys nspf: | | |
| | Building blocks or bricks valued 8 cents or more per pound ..... | 70% ad val. | 25% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1513 (con.) | Toys nspf (con.): | | |
| | Construction sets wholly or in chief value of metal: | | |
| | Model airplane, valued per set- | | |
| | Under 75 cents ..... | 70% ad val. | 35% ad val. |
| | 75 cents or more ..... | 70% ad val. | 25% ad val. |
| | Other, valued per pound -- | | |
| | Under 30 cents ..... | 70% ad val. | 35% ad val. |
| | 30 cents or more ..... | 70% ad val. | 25% ad val. |
| | Figures or images of animate objects, wholly or in chief value of metal: | | |
| | Not having any movable member or part and valued 21 cents or more per pound ..... | 70% ad val. | 25% ad val. |
| | Having any movable member or part, but not having a spring mechanism, and valued 30 cents or more per pound . | 70% ad val. | 25% ad val. |
| | Other ..... | 70% ad val. | 35% ad val. |
| | Stuffed animal figures not having a spring mechanism: | | |
| | Not over 6 inches high and valued 35 cents or more each, or | | |
| | over 6 but not over 11 inches high and valued $1 or more each, or | | |
| | over 11 but not over 14 inches high and valued $2 or more each, or | | |
| | over 14 inches high and valued $3.50 or more each ..... | 70% ad val. | 25% ad val. |
| | Other ..... | 70% ad val. | |
| | If products of Cuba ..... | ..... | 56% ad val. |
| | Toys capable of emitting sound and in the forms of musical instruments ..... | 70% ad val. | 35% ad val. |
| | Toys having a spring mechanism (except figures or images of animate objects, wholly or in chief value of metal) ..... | 70% ad val. | 50% ad val. |
| | Other toys nspf: | | |
| | Wholly or in chief value of bisque, china, earthenware, parian, porcelain, or stoneware ..... | 70% ad val. | |
| | If products of Cuba ..... | ..... | 63% ad val. |
| | Wholly or in chief value of rubber ..... | 70% ad val. | 50% ad val. |
| | Other ..... | 70% ad val. | 35% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1513 (con.) | As used in this paragraph the term "toy" means any article chiefly used for the amusement of children, whether or not also suitable for physical exercise or for mental development. | | |
| | The rates provided for in this paragraph shall apply to articles enumerated or described by the statutory language of this paragraph, whether or not more specifically provided for elsewhere in this Act. | | |
| 1514 | All the following, if not containing over 0.2% of boron, columbium or niobium, molybdenum, tantalum, tungsten, or uranium, or over 0.3% of chromium, or over 0.1% of vanadium: | | |
| | Corundum, emery, garnet, and artificial abrasives, in grains, or ground, manufactured, pulverized, or refined ..... | 1¢ per lb. | ½¢ per lb. |
| | Cloths, papers, and combinations of cloth and paper, partly or wholly coated with artificial or natural abrasives, or with a combination of artificial and natural abrasives ..... | 20% ad val. | 10% ad val. |
| | Emery files, emery wheels, and manufactures in chief value of emery or garnet, nspf ..... | 20% ad val. | 10% ad val. |
| | Manufactures in chief value of corundum or artificial abrasive, nspf: | | |
| | Wheels in chief value of corundum or silicon carbide .. | 20% ad val. | 10% ad val. |
| | Other ..... | 20% ad val. | 5% ad val. |
| | Any of the foregoing containing over 0.2% of boron, columbium or niobium, molybdenum, tantalum, tungsten, or uranium, or over 0.3% of chromium, or over 0.1% of vanadium ..... | 60% ad val. | |
| 1515 | Bombs, rockets, Roman candles, and fireworks of all descriptions, nspf ..... | 12¢ per lb. | |
| | Firecrackers: | | |
| | Over 5/16 inch outside diameter, or over 1-3/4 inches long ..... | 25¢ per lb. | |
| | Other ..... | 8¢ per lb. | |
| | The dutiable weight of all the foregoing shall include the weight of all coverings, packing material, and wrappings. | | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1516 | Fusees, night lights, tapers consisting of a wick coated with an inflammable substance, and time-burning chemical signals, by whatever name known ..... | 40% ad val. | |
| | Matches: | | |
| | Friction or lucifer, of all descriptions: | | |
| | In boxes containing not over 100 matches per box .... | 20¢ per 144 boxes | 15¢ per 144 boxes |
| | Other ..... | 2-3/4¢ per 1000 matches | 2¢ per 1000 matches |
| | Wax ..... | 40% ad val. | 10% ad val. |
| | Wind, and all matches in books or folders or having a colored, dyed, or stained stem or stick ... | 40% ad val. | 25% ad val. |
| | Match splints ..... | 1¢ per 1000 | |
| | Skillets, in any form, for match boxes .. | 12¢ per 1000 | |
| | Provided, That white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to enter at any port of the United States and the importation thereof is prohibited. | | |
| 1517 | Blasting caps, containing of explosive -- | | |
| | Not over 1 gram charge ..... | $2.25 per 1000 | |
| | Over 1 gram charge ..... | 75¢ per 1000 additional for each additional ½ gram charge | |
| | Blasting, mining, or safety fuses of all kinds ..... | $1 per 1000 ft. | |
| | Cartridges and empty cartridge shells ... | 30% ad val. | |
| | Percussion caps ..... | 30% ad val. | 15% ad val. |
| 1518(a) | Boas, boutonnieres, wreaths, and all articles nspf, wholly or in chief value of any material mentioned in the duty provisions of paragraph 1518, Tariff Act of 1930, if the material is -- | | |
| | Artificial or ornamental flowers, fruits, grains, grasses, leaves, stems, vegetables, or parts thereof: | | |
| | Wholly or in chief value of beads, bugles, bullions, filaments, lame, metal threads, rayon or other synthetic textile, spangles, threads, tinsel wire, or yarns ..... | 90% ad val. | 60% ad val. |
| | Wholly or in chief value of other material and nspf ..... | 60% ad val. | 45% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1518(a) (con.) | Boas, etc. (con.): | | |
| | Feathers ..... | 60% ad val. | 20% ad val. |
| | Natural grains, grasses, herbs, leaves, plants, shrubs, trees, or parts thereof, if the component material of chief value is -- | | |
| | Bleached ..... | 60% ad val. | 30% ad val. |
| | Chemically treated, colored, dyed, or painted ..... | 75% ad val. | 37½% ad val. |
| | Other ..... | 60% ad val. | |
| | Downs and feathers, on the skin or otherwise: | | |
| | Colored, dressed, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down .. | 60% ad val. | 20% ad val. |
| | Crude or not colored, dressed, or otherwise advanced or manufactured in any manner, nspf: | | |
| | Ostrich ..... | 20% ad val. | 10% ad val. |
| | Other ..... | 20% ad val. | |
| | Dusters, feather ..... | 45% ad val. | 20% ad val. |
| | Feathers, artificial or ornamental, suitable for use as millinery ornaments ..... | 60% ad val. | 20% ad val. |
| | Flowers, fruits, grains, grasses, leaves, stems, vegetables, or parts thereof, artificial or ornamental: | | |
| | Wholly or in chief value of beads, bugles, bullions, filaments, lame, metal threads, rayon or other synthetic textile, spangles, threads, tinsel wire, or yarns .. | 90% ad val. | 60% ad val. |
| | Wholly or in chief value of other material and nspf: | | |
| | Artificial flowers wholly or in chief value of feathers . | 60% ad val. | 30% ad val. |
| | Other ..... | 60% ad val. | 45% ad val. |
| | Grains, grasses, herbs, leaves, plants, shrubs, trees, or parts thereof, natural and nspf: | | |
| | Bleached ..... | 50% ad val. | 25% ad val. |
| | Chemically treated, colored, dyed, or painted ..... | 75% ad val. | 37½% ad val. |

| Par. No. | Description |
|---|---|
| 1518(b) 1/ | Except as provided in subparagraphs (c) and (d), the importation of the feathers or skin of any bird is hereby prohibited. Such prohibition shall apply to the feathers or skin of any bird --<br>(1) whether raw or processed;<br>(2) whether the whole plumage or skin or any part of either;<br>(3) whether or not attached to a whole bird or any part thereof; and<br>(4) whether or not forming part of another article. |
| (c) 1/ | Subparagraph (b) shall not apply --<br>(1) in respect of any of the following birds (other than any such bird which, whether or not raised in captivity, is a wild bird): chickens (including hens and roosters), turkeys, guinea fowl, geese, ducks, pigeons, ostriches, rheas, English ring-necked pheasants, and pea fowl;<br>(2) to any importation for scientific or educational purposes;<br>(3) to the importation of fully-manufactured artificial flies used for fishing;<br>(4) to the importation of birds which are classifiable under paragraph 1682; and<br>(5) to the importation of live birds. |
| (d) 1/ | Notwithstanding subparagraph (b), there may be entered, or withdrawn from warehouse, for consumption in each calendar year the following quotas of skins bearing feathers:<br>(1) For use in the manufacture of artificial flies used for fishing: (A) not more than 5,000 skins of grey jungle fowl (Gallus sonneratii), and (B) not more than 1,000 skins of mandarin duck (Dendronessa galericulata); and<br>(2) For use in the manufacture of artificial flies used for fishing, or for millinery purposes, not more than 45,000 skins, in the aggregate, of the following species of pheasant: Lady Amherst pheasant (Chrysolophus amherstiae), golden pheasant (Chrysolophus pictus), silver pheasant (Lophura nycthemera), Reeves pheasant (Syrmaticus reevesii), blue-eared pheasant (Crossoptilon auritum), and brown-eared pheasant (Crossoptilon mantchuricum).<br>For the purposes of this subparagraph any part of a skin which has been severed shall be considered to be a whole skin. |
| (e) 1/ | No article specified in subparagraph (d) shall be entered, or withdrawn from warehouse, for consumption except under a permit issued by the Secretary of the Interior. The Secretary of the Interior shall prescribe such regulations as may be necessary to carry out the purposes and provisions of subparagraph (d) (including regulations providing for equitable allocation among qualified applicants of the import quotas established by such subparagraph). Whenever the Secretary of the Interior finds that the wild supply of any species mentioned in subparagraph (d) is threatened with serious reduction or with extinction, he shall prescribe regulations which provide (to such extent and for such period as he deems necessary to meet such threat) --<br>(1) in the case of grey jungle fowl or mandarin duck, for the reduction of the applicable import quota; or |

1/ Subparagraphs (b), (c), (d), (e), and (f) added by the Act of July 17, 1952 - TD 53066.

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| Par. No. | Description |
|---|---|
| 1518(e) (con.) | (2) in the case of any species of pheasant, for the reduction of the import quota established for pheasants, for the establishment of a subquota for such species of pheasant, or for the elimination of such species from the import quota for pheasants, or any combination thereof.<br>The authority granted to the Secretary of the Interior by the preceding sentence to reduce any import quota shall include authority to eliminate such quota. |
| (f) 1/ | Any article of a kind the importation of which is prohibited or subjected to a quota by subparagraphs (b), (c), and (d) and which is in the United States shall be presumed for the purposes of seizure and forfeiture to have been imported in violation of law and shall be seized and forfeited under the customs laws unless such presumption is satisfactorily rebutted; except that such presumption shall not apply to articles in actual use for personal adornment or for scientific or educational purposes. Any article so forfeited may (in the discretion of the Secretary of the Treasury and under such regulations as he may prescribe) (1) be placed with any agency of the Federal Government or of any State government, or any society or museum, for exhibition or scientific or educational purposes, or (2) be destroyed. |
| (g) 2/ | Nothing in this Act shall be construed to repeal the provisions of the Act of March 4, 1913, chapter 145 (Thirty-seventh Statutes at Large, page 847), or the Act of July 3, 1918 (Fortieth Statutes at Large, page 755), or any other law of the United States, now of force, intended for the protection or preservation of birds within the United States. That if on investigation by the collector before seizure, or before trial for forfeiture, or if at such trial if such seizure has been made, it shall be made to appear to the collector, or the prosecuting officer of the Government, as the case may be, that no illegal importation of such feathers has been made, but that the possession, acquisition or purchase of such feathers is or has been made in violation of the provisions of the Act of March 4, 1913, chapter 145 (Thirty-seventh Statutes at Large, page 847), or the Act of July 3, 1918 (Fortieth Statutes at Large, page 755), or any other law of the United States, now of force, intended for the protection or preservation of birds within the United States, it shall be the duty of the collector, or such prosecuting officer, as the case may be, to report the facts to the proper officials of the United States, or State or Territory charged with the duty of enforcing such laws. |

1/ Subparagraphs (b), (c), (d), (e), and (f) added by the Act of July 17, 1952 - TD 53066.

2/ Subparagraph (g) as amended by the Act of July 17, 1952 - TD 53066.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1519(a) 1/ | Crosses, linings, mats, plates, and strips of dressed dog, goat, or kid skins: | | |
| | Dyed | 30% ad val. | |
| | Not dyed: | | |
| | Dog | 25% ad val. | |
| | Goat or kid | 25% ad val. | 12½% ad val. |
| | Dressed furs and dressed furskins (except silver or black fox): | | |
| | Beaver, caracul and Persian lamb, chinchilla, ermine, fisher, fitch, fox, kolinsky, leopard, lynx, marten, mink, nutria, ocelot, otter, pony, raccoon, sable, and wolf: | | |
| | Dyed | 30% ad val. | 10% ad val. |
| | Not dyed | 25% ad val. | 7½% ad val. |
| | Coney and rabbit: | | |
| | Dyed | 30% ad val. | 15% ad val. |
| | Not dyed | 25% ad val. | 12½% ad val. |
| | Dog: | | |
| | Dyed | 30% ad val. | |
| | Not dyed | 25% ad val. | |
| | Goat and kid: | | |
| | Dyed | 30% ad val. | |
| | Not dyed | 25% ad val. | 12½% ad val. |
| | Lamb and sheep (not including caracul or Persian lamb): | | |
| | Dyed | 30% ad val. | 12½% ad val. |
| | Not dyed | 25% ad val. | 10% ad val. |
| | Other: | | |
| | Dyed | 30% ad val. | 15% ad val. |
| | Not dyed | 25% ad val. | 12½% ad val. |
| (b) | Manufactures of fur (except silver or black fox), further advanced than dressing, prepared for use as material, whether or not joined or sewed together (not including crosses, linings, mats, plates, or strips of dog, goat, or kid skins): | | |
| | Crosses, linings, mats, plates, and strips: | | |
| | Dyed: | | |
| | Of hare, lamb, sheep, or squirrel furs or skins (not including caracul or Persian lamb furs or skins) | 40% ad val. | 22½% ad val. |
| | Other (including caracul and Persian lamb) | 40% ad val. | 20% ad val. |
| | Not dyed | 35% ad val. | 17½% ad val. |
| | Other: | | |
| | Dyed | 40% ad val. | 25% ad val. |
| | Not dyed | 35% ad val. | 20% ad val. |

1/ The entry, or withdrawal from warehouse, for consumption of dressed ermine, fox, kolinsky, marten, mink, muskrat, and weasel furs and skins which are products of the Union of Soviet Socialist Republics (Russia) or of any part of China which, at the time of entry or withdrawal, is under Communist domination or control is prohibited.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1519(c) | Silver or black fox furs or skins, dressed or undressed, nspf ..... | 50% ad val. | 37½% ad val. |
| (d) | Wearing apparel of every description, wholly or partly manufactured, and nspf: | | |
| | Wholly or in chief value of dog, goat, or kid skins ..... | 35% ad val. | 17½% ad val. |
| | Wholly or in chief value of hides or skins of cattle of the bovine species ..... | 15% ad val. | |
| (e) | Articles wholly or partly manufactured (including collars, cuffs, and trimmings), wholly or in chief value of fur, nspf: | | |
| | Of silver or black fox fur ..... | 50% ad val. | 37½% ad val. |
| | Other ..... | 50% ad val. | 25% ad val. |
| (f) | As used in this paragraph the term "silver or black fox" includes platinum fox and any fox which is a mutation or type developed from black, silver, or platinum foxes. | | |
| 1520 | Hatters' furs, or furs not on the skin, prepared for hatters' use (including fur skins carroted), valued per pound - | | |
| | Under $1.35-5/7 ..... | 35% ad val. | |
| | $1.35-5/7 or more but not over $3.16-2/3 ..... | 35% ad val. | 47½¢ per lb. |
| | Over $3.16-2/3 ..... | 35% ad val. | 15% ad val. |
| 1521 | Fans of all kinds (except common palm-leaf fans) ..... | 50% ad val. | 25% ad val. |
| 1522 | Gun wads: | | |
| | Wholly or in chief value of hair felt ..... | 35% ad val. | |
| | Other ..... | 20% ad val. | |
| 1523 | Human hair: | | |
| | Cleaned or commercially known as drawn, but not manufactured ..... | 20% ad val. | 10% ad val. |
| | Raw ..... | 10% ad val. | |
| | Human hair roving, tops, and yarns, in chief value of human hair ..... | 6¢ per lb. and 25% ad val. | 3¢ per lb. and 12½% ad val. |
| | Manufactures wholly or in chief value of human hair, nspf: | | |
| | Nets and nettings ..... | 35% ad val. | |
| | Other ..... | 35% ad val. | 17½% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1523 (con.) | Press cloth: | | |
| | Hair, nspf ..... | 40% ad val. | 30% ad val. |
| | In chief value of camel's hair, valued per pound -- | | |
| | Under 62-1/2 cents ..... | 25¢ per lb. | 15¢ per lb. |
| | 62-1/2 or more but under 75 cents ..... | 40% ad val. | 15¢ per lb. |
| | 75 cents or more ..... | 40% ad val. | 20% ad val. |
| | In chief value of human hair ..... | 8¢ per lb. and 40% ad val. | 4¢ per lb. and 30% ad val. |
| 1524 | Hair, curled, suitable for beds or mattresses ..... | 10% ad val. | 5% ad val. |
| 1525 | Cloths and other manufactures of every description, wholly or in chief value of cattle hair, goat hair, or horsehair, nspf ..... | 40% ad val. | |
| | Haircloth (including haircloth known as "hair seating"), wholly or in chief value of horsehair, nspf ..... | 35% ad val. | |
| | Hair felt wholly or in chief value of animal hair, nspf ..... | 25% ad val. | 10% ad val. |
| | Manufactures of hair felt nspf ..... | 35% ad val. | 10% ad val. |
| 1526(a) | Bonnets, caps, hats, and hoods, for boys', children's, men's, or women's wear, trimmed or untrimmed, including bodies, forms, hoods, plateaux, and shapes, for bonnets or hats, wholly or in chief value of animal fur, valued per dozen -- | | |
| | Under $2.27-3/11 ..... | $1.25 per doz. and 25% ad val. | $1.25 per doz. |
| | $2.27-3/11 or more but not over $6 ..... | $1.25 per doz. and 25% ad val. | 55% ad val. |
| | Over $6 but not over $9 ..... | $2.50 per doz. and 25% ad val. | 55% ad val. |
| | Over $9 but not over $24: | | |
| | For women's wear or for making women's bonnets or hats, and wholly or in chief value of fur felt, valued per dozen -- | | |
| | Over $9 but not over $12 | $5 per doz. and 25% ad val. | |
| | Over $12 but not over $15 | $6 per doz. and 25% ad val. | |
| | Over $15 but not over $18 | $7 per doz. and 25% ad val. | |
| | Over $18 but not over $24 | $9 per doz. and 25% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1526(a) (con.) | Bonnets, caps, hats, etc.: Over $9 but not over $24 (con.): | | |
| | Other, valued per dozen -- | | |
| | Over $9 but not over $12 | $5 per doz. and 25% ad val. | 55% ad val. |
| | Over $12 but not over $15 | $6 per doz. and 25% ad val. | 47½% ad val. |
| | Over $15 but not over $18 | $7 per doz. and 25% ad val. | 47½% ad val. |
| | Over $18 but not over $24 | $9 per doz. and 25% ad val. | 40% ad val. |
| | Over $24 but not over $30 ..... | $12 per doz. and 25% ad val. | 40% ad val. |
| | Over $30 but not over $48 ..... | $13 per doz. and 25% ad val. | $8 per doz. and 12½% ad val. |
| | Over $48 ..... | $16 per doz. and 25% ad val. | $8 per doz. and 12½% ad val. |
| (b) | Men's silk or opera hats in chief value of silk ..... | $2 each and 75% ad val. | $1 each and 20% ad val. |
| 1527(a) | Jewelry, commonly or commercially so known, and parts thereof, finished or unfinished: | | |
| (1) | Wholly or in chief value of gold or platinum, or of which the metal part is wholly or in chief value of gold or platinum ..... | 80% ad val. | 30% ad val. |
| (2) | Other, of whatever material composed, valued over 20 cents per dozen pieces: | | |
| | Wholly or in chief value of silver and valued over $18 per dozen pieces or parts .. | 110% ad val. | 35% ad val. |
| | Other ..... | 110% ad val. | 55% ad val. |
| | Provided, That none of the foregoing shall be subject to a less amount of duty than ..... | The amount payable at the full rate if the article were not dutiable under this paragraph | 50% of the amount payable on the basis of the duty "existing" (within the meaning of section 350 of this Act, as amended by the Act of July 5, 1945) on January 1, 1945, if the article were not dutiable under this paragraph |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1527(b) | Cable, curb, rope, and fancy patterns of chain not over 1/2 inch in diameter, thickness, or width, valued over 30 cents per yard: | | |
| | Of gold or platinum ..... | 80% ad val. | 40% ad val. |
| | Of any other metal, whether or not plated with gold or platinum .... | 110% ad val. | 55% ad val. |
| (c) | Articles valued over 20 cents per dozen pieces, designed to be worn on apparel or carried on or about or attached to the person, such as buckles, cardcases, chains, cigar cases, cigar cutters, cigar holders, cigar lighters, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, hair ornaments, match boxes, mesh bags and purses, military and millinery ornaments, pins, powder cases, stamp cases, vanity cases, watch bracelets, and like articles; all the foregoing and parts thereof, finished or unfinished: | | |
| (1) | Wholly or in chief value of gold or platinum, or of which the metal part is wholly or in chief value of gold or platinum ..... | 80% ad val. | 30% ad val. |
| (2) | Wholly or in chief value of metal other than gold or platinum, whether or not covered, enameled, plated (including rolled gold plate), or washed, or (if not in chief value of metal and not provided for in the preceding subdivision of this item) set with and in chief value of amber, cameos, coral, imitation pearls, imitation precious or semiprecious stones, pearls, or precious or semiprecious stones: | | |
| | Valued not over $5 per dozen pieces or parts: | | |
| | Buckles; cigar and cigarette lighters; collar, cuff, and dress buttons; ladies' handbags set with and in chief value of rhinestones; mesh bags; and parts of cigar or cigarette lighters or mesh bags valued 20 cents or more per dozen parts ..... | 110% ad val. | 55% ad val. |

# UNITED STATES IMPORT DUTIES (1952)

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1527(c)(2) (con.) | Articles etc.: Of metal other than gold etc.: Valued not over $5 etc. (con.): | | |
| | Parts of any article provided for in this subdivision (2), if valued under 20 cents per dozen parts ..... | 1¢ each and 50% ad val. | |
| | Other articles and parts | 110% ad val. | 65% ad val. |
| | Valued over $5 per dozen pieces or parts: | | |
| | Cigar and cigarette lighters and parts thereof ..... | 110% ad val. | 55% ad val. |
| | Other ..... | 110% ad val. | 35% ad val. |
| (d) | Galleries, mesh, stampings, and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in sheets or strips, suitable for use in the manufacture of any articles provided for in subparagraph (a), (b), or (c) of this paragraph: | | |
| | Of gold or platinum ..... | 75% ad val. | 37½% ad val. |
| | Of other metal or metals, plated or unplated ..... | 80% ad val. | 40% ad val. |
| 1528 | Cameos, coral, diamonds, rubies, and other precious and semiprecious stones, cut but not set, and suitable for use in the manufacture of jewelry: | | |
| | Diamonds ..... | 10% ad val. | |
| | If products of Cuba ..... | ..... | 8% ad val. |
| | Rubies and sapphires ..... | 10% ad val. | |
| | Synthetic diamonds, synthetic rubies, and other synthetic precious or semiprecious stones [par. 1559] ..... | 10% ad val. | |
| | Other ..... | 10% ad val. | 5% ad val. |
| | Imitation jet buttons, cut, faceted, or polished ..... | 60% ad val. | 30% ad val. |
| | Imitation precious stones: | | |
| | Cut or faceted ..... | 20% ad val. | 10% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| | Imitation semiprecious stones: | | |
| | Faceted ..... | 20% ad val. | 10% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| | Imitations of opaque precious or semiprecious stones, with flat backs and tops, cut and polished but not faceted | 60% ad val. | 30% ad val. |
| | Marcasites and imitation marcasites .... | 20% ad val. | 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1528 (con.) | Pearls and parts thereof, drilled or undrilled, but not set or strung (except temporarily): | | |
| | Cultivated or cultured ..... | 10% ad val. | |
| | Other ..... | 10% ad val. | 5% ad val. |
| | Pearls, imitation: | | |
| | Filled or hollow imitation pearls of all shapes, and imitation half pearls, with hole partly through only or without hole ..... | 20% ad val. | |
| | Imitation solid pearls and iridescent imitation solid pearls, pierced, partially pierced, or unpierced, loose or mounted, of whatever color, design, or shape, shall bear ..... | The full rate in paragraph 1503 for beads of the same character | The current rate in paragraph 1503 for like beads |
| 1529(a) | The articles and materials described in this subparagraph (except articles and materials provided for in paragraph 915, 920, 1006, 1022, 1111, 1116(a), 1504, 1505, 1513, 1518, 1523, 1529(b), or 1530(e), or in the Free List) shall be dutiable under this subparagraph, whether finished or unfinished, by whatever name known, to whatever use applied, and whether or not provided for elsewhere in this Act, when wholly or in chief value of beads, bugles, bullions, filaments, lame, metal threads, rayon or other synthetic textile, spangles, threads, tinsel wire, or yarns. | | |
| | All-overs, edgings, flouncings, flutings, fringes, galloons, gimps, insertings, neck rufflings, ornaments, quillings, ruchings, trimmings, and tuckings: | | |
| (1) | All-overs, edgings, flouncings, galloons, and insertings, if burnt-out laces or Swiss type 1/ | 90% ad val. | 60% ad val. |
| (2) | Other, if not described in subdivision 24, 25, 26, or 27 ..... | 90% ad val. | 45% ad val. |

1/ Wherever the term "Swiss type" is used in this subparagraph, it means "if embroidered or tamboured and in chief value of cotton, but not lace or lace articles made in any part on a lace machine, and not embroidered or tamboured in any part by hand nor (except for embroidery on the edge) otherwise than with the use of a Bonnaz, Cornely, or multiple-needle embroidery machine (but no product shall be excluded from this description by reason of the incidental ornamentation thereof by hand by means of faggotting, spider work, or similar stitches, extending across openwork resulting from the removal of part of the fabric)."

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1529(a) (con.) | Articles wholly or in part of any 1529(a) products etc. (con.): | | |
| /12/ | In part but not wholly of handmade lace and containing no machine-made product provided for in this subparagraph, whether or not described elsewhere in this subparagraph: | | |
| | Wearing apparel (except articles described in subdivision 19) ..... | 90% ad val. | 45% ad val. |
| | Other than wearing apparel: | | |
| | If none of the lace is over 2 inches wide .... | 90% ad val. | |
| | Other, valued per pound — | | |
| | Not over $50 ..... | 90% ad val. | |
| | Over $50 but under $150 ..... | 90% ad val. | 30% ad val. |
| | $150 or more ..... | 90% ad val. | 22½% ad val. |
| /13/ | In part of handmade lace but containing a machine-made product (other than lace) provided for in this subparagraph: | | |
| | Wearing apparel (except articles described in subdivision 10, 19, or 29) ..... | 90% ad val. | 45% ad val. |
| | Other, if not described elsewhere in this subparagraph . | 90% ad val. | |
| /14/ | In part of machine-made lace and not described elsewhere in this subparagraph: | | |
| | Wearing apparel ..... | 90% ad val. | 45% ad val. |
| | Other ..... | 90% ad val. | 65% ad val. |
| /15/ | Not described elsewhere in this subparagraph ..... | 90% ad val. | |
| /16/ | Wholly or in chief value of lace, net, or netting, or of combinations of two or more of these materials, and made in designs or patterns formed wholly or in substantial part by joining (by appliqué or otherwise) machine-made, or handmade and machine-made, materials by handwork, if not described elsewhere in this subparagraph ..... | 90% ad val. | 45% ad val. |
| /17/ | Wholly or in part of all-overs, edgings, flouncings, flutings, fringes, galloons, gimps, insertings, neck rufflings, ornaments, quillings, ruchings, trimmings, or tuckings, if not in part of lace and not ornamented 1/ (except articles described in subdivision 10) ..... | 90% ad val. | 45% ad val. |

1/ See note 1 on page 206.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1529(a) (con.) | Articles wholly or in part of any 1529(a) product etc. (con.): | | |
| /18/ | Wholly or in part of net or netting and not described elsewhere in this subparagraph: | | |
| | Wearing apparel ..... | 90% ad val. | 45% ad val. |
| | Other ..... | 90% ad val. | |
| /19/ | Bandeaux-brassieres, brassieres, corsets, girdle-corsets, step-in-corsets; corsets, girdle-corsets, or step-in-corsets, attached to bandeaux-brassieres or brassieres; similar body-supporting garments; and articles to which any of the foregoing is attached; all the foregoing, whether or not described elsewhere in this subparagraph (except articles described in subdivision 10) ..... | 90% ad val. | 37½% ad val. |
| /20/ | Bedspreads and quilts, wholly or in chief value of cotton, in the piece or otherwise, block-printed by hand, and in part of fringe ..... | 90% ad val. | 45% ad val. |
| | Braids, loom woven and ornamented in the process of weaving, or made by hand or on a braiding, knitting, or lace machine: | | |
| /21/ | Suitable for making or ornamenting bonnets, hats, or hoods: | | |
| | Wholly or in chief value of rayon or other synthetic textile, or of filaments, threads, or yarns other than cotton (including bandings or braids made wholly or in part of braids), and valued per pound -- | | |
| | Under $1.11-1/9 ..... | 90% ad val. | |
| | $1.11-1/9 or more but not over $2.22-2/9 ..... | 90% ad val. | $1 per lb. |
| | Over $2.22-2/9 ..... | 90% ad val. | 45% ad val. |
| | Other ..... | 90% ad val. | |
| /22/ | Not suitable for making or ornamenting bonnets, hats, or hoods . | 90% ad val. | 45% ad val. |
| /23/ | Bureau and table covers, centerpieces, doilies, napkins, runners, and scarfs, made of plain-woven cotton cloth, block-printed by hand, and in part of fringe ..... | 90% ad val. | 45% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1529(a) (con.) | Lace and lace articles, made by hand or on a braiding, knitting, lace, or net machine (not including products described in subdivision 1 or 28): | | |
| 24 | Made on a bobbinet-Jacquard machine, whether or not embroidered (except products described in subdivision 29) ..... | 90% ad val. | 25% ad val. |
| 25 | Made on a Levers (including go-through) machine, whether or not embroidered (except products described in subdivision 29): | | |
| | Made full gauge on a machine of 12 point or finer: | | |
| | Wholly or in chief value of cotton and made with independent beams ..... | 90% ad val. | 35% ad val. |
| | Wholly or in chief value of silk ..... | 90% ad val. | 35% ad val. |
| | Other ..... | 90% ad val. | 45% ad val. |
| | Not made full gauge on a machine of 12 point or finer: | | |
| | Wholly or in chief value of cotton, rayon or other synthetic textile, or silk ..... | 90% ad val. | 65% ad val. |
| | Other ..... | 90% ad val. | 45% ad val. |
| 26 | Made on a machine other than a Levers (including go-through) or bobbinet-Jacquard machine (except products described in subdivision 29 ..... | 90% ad val. | 50% ad val. |
| 27 | Made wholly by hand without the use of any machine-made product provided for in this subparagraph: | | |
| | Over 2 inches wide and valued per pound -- | | |
| | Not over $50: | | |
| | Wholly or in chief value of vegetable fiber other than cotton ..... | 90% ad val. | 45% ad val. |
| | Other ..... | 90% ad val. | |
| | Over $50 but under $150 . | 90% ad val. | 30% ad val. |
| | $150 or more ..... | 90% ad val. | 22½% ad val. |
| | Not over 2 inches wide: | | |
| | Wholly or in chief value of vegetable fiber other than cotton ..... | 90% ad val. | 45% ad val. |
| | Other ..... | 90% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1529(a)/28/ (con.)/29/ | Lace window curtains ..... | 90% ad val. | |
| | Veils and veilings: | | |
| | Made on a lace or net machine, whether or not embroidered: | | |
| | Wholly or in chief value of rayon or other synthetic textile or of silk ..... | 90% ad val. | 32½% ad val. |
| | Other ..... | 90% ad val. | 45% ad val. |
| | Other, if not described elsewhere in this subparagraph ..... | 90% ad val. | |
| (b) | Handkerchiefs, finished or unfinished, of whatever material composed, if ornamented 1/ or wholly or in part of lace: | | |
| | Wholly or in chief value of silk: | | |
| | Made with handmade or hand rolled hems, or valued over 70 cents per dozen ..... | 4¢ each and 40% ad val. | 2¢ each and 20% ad val. |
| | Other ..... | 3¢ each and 40% ad val. | 2¢ each and 20% ad val. |
| | Wholly or in chief value of vegetable fiber: | | |
| | Not containing any handmade lace and not ornamented 1/ in any part by hand: | | |
| | Wholly or in chief value of cotton and valued per dozen — | | |
| | Not over 70 cents: | | |
| | Not made with hand rolled or handmade hems ..... | 3¢ each and 40% ad val. | 2¢ each and 30% ad val. 2/ |
| | Made with hand rolled or handmade hems | 4¢ each and 40% ad val. | 3¢ each and 30% ad val. 2/ |
| | Over 70 cents ..... | 4¢ each and 40% ad val. | 2¢ each and 30% ad val. 2/ |

1/ Wherever the word "ornamented" is used in this subparagraph (b) it means "embroidered (whether with a plain or fancy initial, monogram, or otherwise, and whether or not the embroidery is on a scalloped edge), tamboured, appliqued, or from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving to finish or ornament the openwork, not including one row of straight hemstitching adjoining the hem."

2/ This rate shall not be inapplicable by reason of incidental handwork necessary to finish machine work or to mend or correct defects.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1529(b) (con.) | Handkerchiefs, etc.: Of vegetable fiber: Not containing etc. (con.): Wholly or in chief value of vegetable fiber other than cotton: | | |
| | Finished and valued 80 cents or more per dozen ..... | 4¢ each and 40% ad val. | 2¢ each and 30% ad val. 1/ |
| | Unhemmed, without any finished edge, and valued per dozen — | | |
| | Under 45 cents | 3¢ each and 40% ad val. | |
| | 45 or more but not over 70¢ | 3¢ each and 40% ad val. | 2¢ each and 30% ad val. 1/ |
| | Over 70 cents | 4¢ each and 40% ad val. | 2¢ each and 30% ad val. 1/ |
| | Other: | | |
| | Made with handmade or hand rolled hems, or valued over 70 cents per dozen ... | 4¢ each and 40% ad val. | |
| | Without handmade or hand rolled hems and valued not over 70 cents per dozen ... | 3¢ each and 40% ad val. | |
| | Containing handmade lace or ornamented 2/ in any part by hand: | | |
| | Made with handmade or hand rolled hems, or valued over 70 cents per dozen | 4¢ each and 40% ad val. | |
| | Other ..... | 3¢ each and 40% ad val. | |
| | Other: | | |
| | Made with handmade or hand rolled hems, or valued over 70 cents per dozen ..... | 4¢ each and 40% ad val. | |
| | Without handmade or hand rolled hems and valued not over 70 cents per dozen ..... | 3¢ each and 40% ad val. | |
| (c) | Bandeaux-brassieres, brassieres, corsets, girdle-corsets, step-in-corsets; corsets, girdle-corsets, or step-in-corsets, attached to bandeaux-brassieres or brassieres, similar body-supporting garments; all the foregoing of whatever material composed, finished or unfinished, and articles to | | |

1/ Subject to note 2 on page 211.

2/ See note 1 on page 211.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1529(c) (con.) | Bandeaux-brassieres, etc. (con.): which any of the foregoing is attached; all the foregoing: | | |
| | Wholly or in part of elastic fabric | 75% ad val. | 27½% ad val. |
| | Other ..... | 60% ad val. | 27½% ad val. |
| | Provided, That articles so attached to such body-supporting garments shall be subject to ..... | No less duty than if imported separately | Same rule applied to reduced rates |
| | Elastic fabrics of whatever material composed, braided, knit, or woven, in part of india rubber ..... | 60% ad val. | 20% ad val. |
| 1530(a) | Hides and skins of cattle of the bovine species (except hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles), dried, pickled, raw or uncured, or salted ..... | 10% ad val. | 5% ad val. |
| | If products of Cuba which are other than buffalo: | | |
| | Calf or kip skins, dried or dry-salted, and weighing not over 6 pounds each ..... | ..... | 4% ad val. |
| | Hides or skins weighing over 25 pounds each, pickled, raw, or uncured, but neither dried nor dry-salted ..... | ..... | 4% ad val. |
| (b) | Leather (except leather provided for in subparagraph (d) of this paragraph) made from hides or skins of cattle of the bovine species: | | |
| (1) | Belting or sole leather (including offal), rough, partly finished, finished, curried, or cut or partly or wholly manufactured into blocks, box toes, counters, inner or outer soles, strips, taps, or any forms or shapes suitable for conversion into belting or footwear ..... | 12½% ad val. | 10% ad val. |
| | If products of Cuba which are sole leather (not including offal), not cut or partly or wholly manufactured into parts or forms or shapes suitable for conversion into footwear ..... | ..... | 8% ad val. |
| (2) | Leather welting ..... | 12½% ad val. | 10% ad val. |
| (3) | Leather to be used in the manufacture of harness or saddlery ..... | 12½% ad val. | 10% ad val. |

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| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1530(b) (con.)(4) | Leather etc. (con.): Leather made from calf or kip skins, patent leather, and side upper leather (including grains and splits), rough, partly finished, finished, or cut or partly or wholly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into footwear: | | |
| | Patent leather ..... | 15% ad val. | 7½% ad val. |
| | Splits, finished (except wax splits), and upper leather made from calf or kip skins, if not cut or partly or wholly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into footwear ..... | 15% ad val. | 12½% ad val. |
| | If products of Cuba which are — | | |
| | Splits not made from calf or kip skins | ..... | 10% ad val. |
| | Upper leather ..... | ..... | 12% ad val. |
| | Other ..... | 15% ad val. | 10% ad val. |
| | If products of Cuba which are rough or wax side upper splits not made from calf or kip skins | ..... | 8% ad val. |
| (5) | Bag, case, collar, garment, glove, strap, or upholstery leather, in the crust, rough, russet, or white, partly finished, or finished: | | |
| | Upholstery ..... | 20% ad val. | 15% ad val. |
| | Other ..... | 20% ad val. | 10% ad val. |
| (6) | Leather to be used in the manufacture of basket balls, footballs, medicine balls, or soccer balls . | 20% ad val. | 15% ad val. |
| (7) | Other, rough, partly finished, finished, or curried, nspf ..... | 15% ad val. | 10% ad val. |
| (c) | Leather (except leather provided for in subparagraph (d) of this paragraph), made from hides or skins of animals (including birds, fish, and reptiles, but not including cattle of the bovine species), in the crust, rough, russet, or white, partly finished, or finished: | | |
| | Made from goat or kid skins ..... | 25% ad val. | 10% ad val. |
| | Made from lamb or sheep skins: | | |
| | Chamois, garment, or glove ... | 25% ad val. | 15% ad val. |
| | Other ..... | 25% ad val. | 10% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1530(c) (con.) | Leather etc. (con.): | | |
| | Made from pig skins ..... | 15% ad val. * | 12½% ad val. |
| | Made from reptile skins ..... | 25% ad val. | 15% ad val. |
| | Made from other skins: | | |
| | Garment or glove ..... | 25% ad val. | 10% ad val. |
| | Rough-tanned walrus ..... | 25% ad val. | 10% ad val. |
| | Other ..... | 25% ad val. | 15% ad val. |
| | Vegetable-tanned rough leather made from goat or sheep skins (including those commercially known as India-tanned goat or sheep skins) ..... | 10% ad val. | |
| | Any leather provided for in this subparagraph (c): | | |
| | Imported to be used in the manufacture of footwear, but not cut or partly or wholly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into footwear: | | |
| | Made from goat, kid, lamb, pig, reptile, shark, or sheep skins (except patent leather) | 10% ad val. | |
| | Other (including patent leather) | 10% ad val. | 7½% ad val. |
| | Cut or partly or wholly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into footwear ..... | 10% ad val. | |
| (d) | Leather of all kinds, decorated, embossed, grained, ornamented, or printed, in any manner or to any extent (including leather finished in aluminum, gold, silver, or like effects), or by any other process (in addition to tanning) made into fancy leather, and any of the foregoing cut or partly or wholly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into footwear, all the foregoing by whatever name known and to whatever use applied ..... | 30% ad val. | 15% ad val. |
| (e) | Footwear (including athletic or sporting boots and shoes), wholly or in chief value of leather, nspf: | | |
| | Having molded soles laced to uppers | 20% ad val. | 10% ad val. |
| | Huaraches ..... | 20% ad val. | |
| | If products of Cuba ..... | ..... | 18% ad val. |
| | Made by the method or process known as welt, and valued per pair -- | | |
| | Under $2 ..... | 20% ad val. | |
| | $2 or more but not over $8 ... | 20% ad val. | 40¢ per pair |
| | Over $8 ..... | 20% ad val. | 5% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1530(e) (con.) | Footwear etc. (con.): | | |
| | Moccasins of the Indian handicraft type, having no line of demarcation between the soles and the uppers ..... | 20% ad val. | 10% ad val. |
| | Sewed or stitched by the method or process known as McKay: | | |
| | Skating boots and shoes, attached to ice skates ..... | 30% ad val. * | 12½% ad val. |
| | Other boots and shoes ..... | 30% ad val. * | 20% ad val. |
| | Footwear other than boots and shoes ..... | 20% ad val. | |
| | Slippers for housewear ..... | 20% ad val. | 10% ad val. |
| | Turn or turned: | | |
| | Boots and shoes for misses or women ..... | 10% ad val. * | 5% ad val. |
| | Other boots and shoes ..... | 10% ad val. * | |
| | If products of Cuba ..... | ..... | 8% ad val. |
| | Footwear other than boots and shoes ..... | 20% ad val. | |
| | If products of Cuba which are for boys, men, or youths ..... | ..... | 16% ad val. |
| | Other: | | |
| | Boys', men's, or youths' ..... | 20% ad val. | 10% ad val. |
| | For other persons ..... | 20% ad val. | |
| | Footwear (including athletic or sporting boots and shoes), the uppers of which are wholly or in chief value of animal hair, cotton, fiber, ramie, rayon or other synthetic textile, silk, wool, or substitutes for any of the foregoing, whether or not the soles are of leather, wood, or other material: | | |
| | With soles wholly or in chief value of leather ..... | 35% ad val. | 20% ad val. |
| | With soles wholly or in chief value of india rubber or substitutes for rubber ..... | 35% ad val. on American selling price * | |
| | With soles wholly or in chief value of materials other than india rubber, leather, or substitutes for rubber: | | |
| | Alpargatas with uppers wholly or in chief value of cotton | 35% ad val. | 17½% ad val. |
| | With soles and uppers both in chief value of wool felt ... | 35% ad val. | 17½% ad val. |
| | With uppers wholly or in chief value of vegetable fiber other than cotton ..... | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1530(f) | Harness valued over $70 per set, single harness valued over $40, saddlery, saddles valued over $40 each, parts (except metal parts) for any of the foregoing, and saddles wholly or in part of pigskin or imitation pigskin ..... | 35% ad val. | 15% ad val. |
| | Harness and saddles, nspf, and parts thereof (except metal parts) ..... | 15% ad val. | |
| | Shoe laces, leather, finished or unfinished ..... | 15% ad val. | 7½% ad val. |
| (g) | The Secretary of the Treasury shall prescribe methods and regulations for carrying out the provisions of this paragraph. | | |
| 1531 | Manufactures wholly or in chief value of reptile leather, nspf ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba (except belts and buckles not designed to be worn on the person, and except wearing apparel other than belts and buckles) ..... | ..... | 14% ad val. |
| | Manufactures wholly or in chief value of other leather, parchment, or rawhide, nspf: | | |
| | Bags, baskets, belts, boxes and cases (not jewelry), jewel boxes, pocketbooks, portfolios, and satchels; any of the foregoing not provided for in either of the two immediately following subdivisions of this paragraph ..... | 35% ad val. | 20% ad val. |
| | Bank-note cases, bill cases, billfolds, bill purses, bill rolls, cardcases, change purses, coin purses, currency cases, letter cases, license cases, money cases, pass cases, passport cases, and similar flat leather goods ..... | 35% ad val. | 25% ad val. |
| | Belts and buckles designed to be worn on the person ..... | 35% ad val. | 17½% ad val. |
| | If products of Cuba ..... | ..... | 14% ad val. |
| | Collars, leads, leashes, muzzles, and similar dog equipment; straps and strops; and wearing apparel (except belts and buckles) ..... | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. | 12½% ad val. |
| | Any of the foregoing permanently fitted with bottle, dining or luncheon, drinking, manicure, sewing, traveling, or similar sets: | | |
| | Wholly or in chief value of reptile leather ..... | 50% ad val. | 25% ad val. |
| | Other ..... | 50% ad val. | 20% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1532(a) | Gloves wholly or in chief value of leather, partly or wholly manufactured: | | |
| | Men's, not over 12 inches long: | | |
| | Machine seamed, otherwise than overseamed | $6 per doz. pairs | $4.50 per doz. pairs |
| | Other | $6 per doz. pairs | $4 per doz. pairs |
| | Women's and children's, not over 12 inches long | $5.50 per doz. pairs | $5 per doz. pairs |
| | And for each inch or fraction thereof over 12 inches | 50¢ per doz. pairs | 25¢ per doz. pairs |
| | Provided, That, in addition, on all the foregoing there shall be paid each of the following duties: | | |
| | When lined with cotton, silk, wool, or other fabrics | $3.50 per doz. pairs | $1.50 per doz. pairs |
| | When lined with fur or leather | $5 per doz. pairs | $2 per doz. pairs |
| | When hand seamed | $5 per doz. pairs | $2 per doz. pairs |
| | When machine seamed, otherwise than overseamed: | | |
| | Men's | $1 per doz. pairs | 50¢ per doz. pairs |
| | Women's and children's | $1 per doz. pairs | |
| | When trimmed with fur | $4 per doz. pairs | $1.50 per doz. pairs |
| | Provided further, That the foregoing shall be dutiable at not less than the following rates: | | |
| | Men's | 50% ad val. | 25% ad val. |
| | Women's and children's: | | |
| | Hand seamed, or seamed in part by hand and in part by machine, not lined, and not trimmed with fur: | | |
| | Not over 12 inches long | 50% ad val. | 35% ad val. |
| | Over 12 inches long | 50% ad val. | 30% ad val. |
| | Machine seamed, not lined and not trimmed with fur: | | |
| | Not over 12 inches long | 50% ad val. | 40% ad val. |
| | Over 12 inches long | 50% ad val. | 35% ad val. |
| | Other | 50% ad val. | 25% ad val. |
| | Provided further, That each length stated above shall be the extreme length (including the unfolded length of cuffs or other appendages) when stretched to their fullest extent. | | |
| | Glove tranks, with or without the usual accompanying pieces | 75% of the duty for the gloves in the fabrication of which they are suitable | Same rule applied to reduced rates |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1532(b) | Gloves wholly or in chief value of leather made from cowhides (except calfskins) or horsehides, partly or wholly manufactured ..... | 25% ad val. | 15% ad val. |
| 1533 | Catgut, oriental gut, whip gut, manufactures thereof, and manufactures of worm gut, nspf ..... | 40% ad val. | 20% ad val. |
| 1534 | Alcohol, gas, or kerosene mantles, and mantles nspf, treated with chemicals or metallic oxides, partly or wholly manufactured ..... | 40% ad val. | |
| 1535 1/ | Artificial baits, other fishing tackle and parts thereof (not including any article described elsewhere in this paragraph), fly books, and fly boxes, finished or unfinished, nspf ..... | 45% ad val. | |
| | Artificial flies and snelled hooks, finished or unfinished ..... | 55% ad val. | 45% ad val. |
| | Provided, That any prohibition on the importation of feathers in this Act shall not apply to artificial flies used for fishing, or to feathers used for the manufacture of such flies. | | |
| | Casts or leaders, finished or unfinished, valued per dozen -- | | |
| | Under $1.81-9/11 ..... | 55% ad val. | |
| | $1.81-9/11 or more but not over $5.71-3/7 ..... | 55% ad val. | $1 per doz. |
| | Over $5.71-3/7 ..... | 55% ad val. | 17½% ad val. |
| | Fish hooks, finished or unfinished, nspf | 45% ad val. | 30% ad val. |
| | Fishing baskets or creels, finished or unfinished, nspf ..... | 45% ad val. | |
| | Fishing reels, finished or unfinished, nspf, valued each -- | | |
| | Under $2.72-8/11 ..... | 55% ad val. | |
| | $2.72-8/11 or more but not over $10 | 55% ad val. | $1.50 each |
| | Over $10 ..... | 55% ad val. | 15% ad val. |
| | Fishing rods, finished or unfinished, nspf, valued each -- | | |
| | Under $8.18-2/11..... | 55% ad val. | |
| | $8.18-2/11or more but not over $30 . | 55% ad val. | $4.50 each |
| | Over $30 ..... | 55% ad val. | 15% ad val. |
| | Parts of fishing rods and reels, finished or unfinished, nspf ..... | 55% ad val. | 40% ad val. |

1/ As amended by the Act of July 17, 1952 - TD 53066.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1536 | Candles ..... | 27½% ad val. | |
| | Manufactures wholly or in chief value of amber, bladders, or wax, or of two or more of these substances: | | |
| | Wholly or in chief value of wax other than beeswax ..... | 20% ad val. | 10% ad val. |
| | Other ..... | 20% ad val. | |
| 1537(a) | Manufactures of chip roping ..... | 25% ad val. | |
| | Manufactures wholly or in chief value of bone, chip, grass, horn, palm leaf, quills, seagrass, straw, weeds, or whalebone, or of two or more of these substances, nspf: | | |
| | Wholly or in chief value of palm leaf (including raffia), quills, or whalebone, or of two or more of these substances ..... | 25% ad val. | 12½% ad val. |
| | Other ..... | 25% ad val. | |
| | If products of Cuba which are wholly or in chief value of bone, grass, horn, seagrass, or straw, or of two or more of these substances ..... | ..... | 20% ad val. |
| | The terms "grass" and "straw" mean these substances in their natural state and not the separated fibers thereof. | | |
| (b) | Insulators, molded, and insulating materials, partly or wholly manufactured, wholly or in chief value of gutta-percha or rubber ..... | 30% ad val. | 15% ad val. |
| | Manufactures wholly or in chief value of gutta-percha or india rubber, or both, nspf: | | |
| | Bougies, catheters, drains, sondes, and other urological instruments; gloves; gaskets, packing, and valves; golf-ball centers or cores, wound or unwound; nursing nipples or pacifiers; and tires (not including automobile, bicycle, and motor cycle tires) .... | 25% ad val. | 12½% ad val. |
| | Footwear wholly or in chief value of india rubber, valued per dozen pairs on the basis of "American selling price" -- | | |
| | Under $6 ..... | 25% ad val. on American selling price * | |
| | $6 or more but not over $12 ... | Same as above * | $1.50 per doz. pairs |
| | Over $12 ..... | Same as above * | 12½% ad val. on American selling price |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1537(b) (con.) | Manufactures of india rubber or gutta-percha etc. (con.): | | |
| | Heels and soles for footwear, wholly or in chief value of india rubber ..... | 25% ad val. | 12½% ad val. |
| | Hose and tubing, suitable for conducting gases or liquids: | | |
| | Having at any point an inside diameter under 3/8 inch .... | 25% ad val. | 12½% ad val. |
| | Other ..... | 25% ad val. | 10% ad val. |
| | Other: | | |
| | Wholly or in chief value of gutta-percha: | | |
| | Tires, automobile, bicycle, and motorcycle ... | 25% ad val. | |
| | Other ..... | 25% ad val. | 12½% ad val. |
| | Wholly or in chief value of india rubber or of india rubber and gutta-percha ..... | 25% ad val. | |
| | If products of Cuba which are wholly or in chief value of india rubber (except rubber bands) . | ..... | 20% ad val. |
| | Manufactures wholly or in chief value of india rubber known as "hard rubber," nspf, finished or unfinished: | | |
| | Syringes ..... | 35% ad val. | 17½% ad val. |
| | Other ..... | 35% ad val. | 12½% ad val. |
| | Tires, automobile, bicycle, and motorcycle, wholly or in chief value of rubber ..... | 10% ad val. | |
| (c) | Combs of whatever material composed (except combs wholly of metal), nspf, and valued per gross -- | | |
| | Not over $4.50: | | |
| | Wholly of compounds of cellulose or rubber ..... | 1¢ each and 25% ad val. | |
| | Other ..... | 1¢ each and 25% ad val. | ½¢ each and 12½% ad val. |
| | Over $4.50: | | |
| | Wholly of rubber ..... | 2¢ each and 35% ad val. | |
| | Other ..... | 2¢ each and 35% ad val. | 3¢ each and 20% ad val. |
| 1538 | Manufactures wholly or in chief value of ivory, nspf ..... | 35% ad val. | 17½% ad val. |
| | Manufactures wholly or in chief value of mother-of-pearl or shell, or both, nspf ..... | 35% ad val. | 17½% ad val. |
| | Manufactures wholly or in chief value of vegetable ivory, nspf ..... | 35% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1538 (con.) | Shells and pieces of shells, cut, engraved, ornamented, or otherwise manufactured ..... | 35% ad val. | 17½% ad val. |
| 1539(a) | Electrical insulators and other articles, partly or wholly manufactured, wholly or in chief value of copal or shellac, nspf ..... | 30% ad val. | |
| (b) | Laminated products (whether or not provided for elsewhere in this Act) of which any synthetic resin or resin-like substance is the chief binding agent: | | |
| | Blanks, blocks, rods, strips, tubes, or other forms (not including plates or sheets) ..... | 50¢ per lb. and 40% ad val. | 25¢ per lb. and 20% ad val. |
| | Plates or sheets ..... | 25¢ per lb. and 30% ad val. | 7½¢ per lb. and 12½% ad val. |
| | Manufactures wholly or in chief value of any product of which any synthetic resin or resin-like substance is the chief binding agent, including manufactures wholly or in chief value of any of the products described heretofore in this subparagraph ..... | 50¢ per lb. and 40% ad val. | 25¢ per lb. and 20% ad val. |
| 1540 | Eelgrass, moss, sea grass, and seaweeds, dyed or manufactured ..... | 10% ad val. | 5% ad val. |
| 1541(a) | Bridges for fretted stringed musical instruments, nspf ..... | 50% ad val. | 40% ad val. |
| | Cases for musical instruments ..... | 50% ad val. | 25% ad val. |
| | Chin rests for violins ..... | 40% ad val. | 20% ad val. |
| | Metronomes, pitch pipes, tuning forks, and tuning hammers ..... | 40% ad val. | 20% ad val. |
| | Musical instruments and parts thereof, nspf: | | |
| | Bows for stringed instruments, and parts of such bows ..... | 40% ad val. | 20% ad val. |
| | Brass-winds with cup mouthpieces, valued each -- | | |
| | Under $6.66-2/3 ..... | 40% ad val. | 30% ad val. |
| | $6.66-2/3 or more but not over $10 ..... | 40% ad val. | $2 each |
| | Over $10 ..... | 40% ad val. | 20% ad val. |
| | Parts of cup-mouthpiece brass-winds | 40% ad val. | 30% ad val. |
| | Cymbals and parts thereof ..... | 40% ad val. | 10% ad val. |
| | Sets of tuned bells of the types known as chimes or peals, and parts thereof ..... | 40% ad val. | 15% ad val. |
| | Stringed instruments (not including pianos) and parts thereof (not including bows) ..... | 40% ad val. | |
| | If products of Cuba ..... | ..... | 32% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1541(a) (con.) | Musical instruments etc. (con.): | | |
| | Wood-winds and parts thereof ..... | 40% ad val. | 15% ad val. |
| | Other ..... | 40% ad val. | 20% ad val. |
| | Pianoforte or player-piano actions and parts thereof ..... | 40% ad val. | 20% ad val. |
| | Pipe organs and parts thereof (not including player actions or parts thereof) ..... | 35% ad val. * | 10% ad val. |
| | Pipe-organ player actions and parts thereof: | | |
| | If especially designed for use in a particular church or public auditorium at which it is not customary to charge an admission fee, and if so used within 1 year from the date of importation ..... | 40% ad val. | 15% ad val. |
| | Other ..... | 60% ad val. | 15% ad val. |
| | Strings for musical instruments, wholly or in chief value of catgut, oriental gut, other gut, or metal ..... | 40% ad val. | 20% ad val. |
| | Tuning pins ..... | $1 per 1000 and 35% ad val. | 50¢ per 1000 and 17½% ad val. |
| | Violin bow hair ..... | 40% ad val. | 20% ad val. |
| (b) | Double basses, violas, violins, and violoncellos, of all sizes, partly or wholly assembled or manufactured, made after the year 1800 ..... | $1.25 each and 35% ad val. | 62½¢ each and 17½% ad val. |
| | Unassembled parts of any instrument described in the preceding subdivision .. | 40% ad val. | 20% ad val. |
| (c) | Carillons containing -- | | |
| | Not over 34 bells, and parts thereof ..... | 20% ad val. | |
| | Over 34 bells, and parts thereof ... | 20% ad val. | 10% ad val. |
| 1542 | Dictophones, gramophones, graphophones, phonographs, and similar articles, and parts thereof, nspf ..... | 30% ad val. | 15% ad val. |
| | Needles for any of the foregoing ..... | 8¢ per 1000 and 45% ad val. | |
| 1543 | Calender bowls or rolls wholly or in chief value of cotton, husk, paper, wool, or mixtures thereof, or stone of any nature, compressed between and held together by iron or steel heads or washers fastened to iron or steel cores or mandrels, suitable for use in calendering, embossing, mangling, or pressing operations ..... | 35% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1544 | Chaplets, rosaries, and similar articles of religious devotion: | | |
| | Wholly or in part of gold, gold plate, platinum, silver, silver plate, or precious or imitation precious stones ..... | 50% ad val. | 15% ad val. |
| | Other, valued per dozen -- | | |
| | Not over $1.25 ..... | 15% ad val. | |
| | Over $1.25 ..... | 30% ad val. | 15% ad val. |
| 1545 | Manufactures wholly or in chief value of sponges, nspf ..... | 25% ad val. | 12½% ad val. |
| | Sponges: | | |
| | Commercially known as grass, velvet, or yellow ..... | 25% ad val. | 7½% ad val. |
| | Commercially known as sheepswool ... | 22½% ad val. * | 12% ad val. |
| | Other, nspf: | | |
| | Hardhead or reef ..... | 15% ad val. | 4% ad val. |
| | Other ..... | 15% ad val. | 7½% ad val. |
| | If products of Cuba ..... | ..... | 6% ad val. |
| 1546 | Violin rosin ..... | 15% ad val. | |
| 1547(a) | Works of art, nspf: | | |
| (1) | Paintings in oil or water colors, pastels, pen and ink drawings, and copies of any of the foregoing ..... | 20% ad val. | 10% ad val. |
| (2) | Sculptures, statuary, and copies thereof, valued $2.50 or more each | 20% ad val. | 10% ad val. |
| (3) | Engravings and etchings ..... | 20% ad val. | 10% ad val. |
| (b) | Paintings in mineral, oil, water, or other colors, pastels, and drawings and sketches in pen and ink, pencil, or water color; any of the foregoing (whether or not works of art) suitable as designs for use in the manufacture of floor coverings, textiles, wall coverings, or wall paper ..... | 20% ad val. | 5% ad val. |
| 1548 | Peat moss ..... | 50¢ per ton | 25¢ per ton |
| 1549(a) | Crayons (including chalk crayons and charcoal crayons or fusains), nspf .... | 50¢ per gross and 30% ad val. | 25¢ per gross and 15% ad val. |
| | Pencil clips and pencil point protectors, whether attached to pencils or separate | 25¢ per gross | |
| | Pencils of lead, nspf ..... | 50¢ per gross and 30% ad val. | |
| | Pencils of paper, wood, or other material (except metal), filled with lead or other material, nspf ..... | 50¢ per gross and 30% ad val. | 50¢ per gross and 15% ad val. |
| | Pencils stamped with names other than the manufacturer's name, trade name, or trade-mark ..... | 50¢ per gross and 25% ad val. | 50¢ per gross and 15% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1549(a) (con.) | Slate pencils, not in wood ..... | 25% ad val. | |
| (b) | Black leads for pencils, not in wood or other material, and black leads over 0.06 inch in diameter ..... | 6¢ per gross | 3¢ per gross |
| | Colored or crayon leads, nspf ..... | 40% ad val. | 20% ad val. |
| | Copy or indelible leads, nspf ..... | 40% ad val. | 20% ad val. |
| | Leads commonly known as refills, black, colored, or indelible, not over 0.06 inch in diameter, and in length -- | | |
| | Not over 2 inches ..... | 10¢ per gross | 5¢ per gross |
| | Over 2 inches ..... | 10¢ per 288 inches | 5¢ per 288 inches |
| 1550(a) | Combination penholders comprising penholders and automatic stamp, pencil, rubber eraser, or other attachments; gold pens; penholders and parts thereof; and penholder tips; all the foregoing ..... | 25¢ per gross and 20% ad val. | |
| | Provided, That pens and penholders shall be assessed for duty separately. | | |
| (b) | Fountain-pen holders, fountain pens, stylographic pens, and parts of any of the foregoing ..... | 72¢ per doz. and 40% ad val. | |
| | Provided, That the value of cartons and fillers shall be included in the dutiable value. | | |
| (c) | Mechanical pencils ..... | 45¢ per gross and 40% ad val. | |
| 1551 | Cameras, photographic, and parts thereof, nspf: | | |
| | Cameras valued $10 or more each (except fixed-focus cameras and motion-picture cameras) ..... | 20% ad val. | 15% ad val. |
| | Other ..... | 20% ad val. | |
| | Provided, That if the photographic lens is the component of chief value of the camera or part in which it is imported, such camera or part, including the lens, shall be dutiable at ..... | 45% ad val. | 25% ad val. |
| | Films, motion-picture, 1 inch or more wide, sensitized but not exposed or developed: | | |
| | Of the standard width of 1-3/8 inches | 0.4¢ per linear ft. | 0.1¢ per linear ft. |
| | Other ..... | 0.4¢ per 16.5 sq. in. | 0.1¢ per 16.5 sq. in. |
| | Films, photographic (except motion-picture films 1 inch or more wide), sensitized but not exposed or developed ... | 25% ad val. | 6¼% ad val. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1551 (con.) | Photographic-film negatives in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits: | | |
| | Exposed and developed ..... | 3¢ per linear ft. | |
| | If products of Cuba ..... | ..... | 2.7¢ per linear ft. |
| | Exposed but not developed (except moving-picture film of American manufacture exposed abroad for silent or sound news reel) ..... | 2¢ per linear ft. | |
| | If products of Cuba ..... | ..... | 1.8¢ per linear ft. |
| | Photographic-film positives in any form, for use in any way in connection with moving-picture exhibits (including all cinematography, motion, motophotography, and moving film pictures, positives, prints, or duplicates of every kind and nature, and of whatever substance made) | 1¢ per linear ft. | |
| | If products of Cuba ..... | ..... | 0.9¢ per linear ft. |
| | Plates, photographic dry, nspf ..... | 20% ad val. | 15% ad val. |
| | Provided, That upon the importation of photographic and motion-picture films or film negatives taken from the United States and exposed in a foreign country by an American producer of motion pictures operating temporarily in said foreign country in the course of production of a picture 60% or more of which is made in the United States the duty shall be ..... | 1¢ per linear ft. | |
| | If products of Cuba ..... | ..... | 0.8¢ per linear ft. |
| | and the Secretary of the Treasury shall prescribe such rules and regulations as may be necessary for the entry of such films or film negatives under this proviso: | | |
| | Provided further, That on photographic or magnetic film, tape, wire, or other material of any kind on which sound has been recorded abroad by photography, magnetism, or any means whatsoever, and which is suitable for use in reproducing sound in connection with moving-picture exhibits (not including any of the foregoing which is photographic film on which pictures have been recorded, or any of the foregoing which is provided for in paragraph 1615(c) or 1726 of this Act, as amended), the duty shall be ... | 1¢ per linear ft. | |
| | If products of Cuba which are photographic-film positives ..... | ..... | 0.8¢ per linear ft. |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1552 | Cases suitable for pipes or cigar or cigarette holders, partly or wholly finished ..... | 60% ad val. | 15% ad val. |
| | Cigar and cigarette holders, nspf, of whatever material, in whatever condition of manufacture, and bored or unbored ..... | 5¢ each and 60% ad val. | 2½¢ each and 15% ad val. |
| | Cigarette books, cigarette-book covers, and cigarette paper in all forms (except cork paper) ..... | 60% ad val. | 22½% ad val. |
| | Meerschaum, crude or unmanufactured .... | 20% ad val. | 5% ad val. |
| | Mouthpieces for pipes or for cigar or cigarette holders, of whatever material, in whatever condition of manufacture, and bored or unbored ..... | 5¢ each and 60% ad val. | 1¼¢ each and 15% ad val. |
| | Pipes, tobacco, and bowls therefor: | | |
| | Bowls wholly or in chief value of brier or other wood or root, in whatever condition of manufacture, bored or unbored, and pipes having such bowls, valued per dozen: | | |
| | Not over $5: | | |
| | Under $1.20 and wholly or in chief value of wood or root other than brier ..... | 5¢ each and 60% ad val. | 1¼¢ each and 20% ad val. |
| | Other ..... | 5¢ each and 60% ad val. | 2½¢ each and 40% ad val. |
| | Over $5 ..... | 5¢ each and 60% ad val. | 2½¢ each and 20% ad val. |
| | Common, made wholly of clay, and valued per gross -- | | |
| | Not over 40 cents ..... | 15¢ per gross | |
| | Over 40 cents ..... | 45% ad val. | 11¼% ad val. |
| | Nspf, of whatever material, in whatever condition of manufacture, and bored or unbored: | | |
| | Pipes having clay (not including meerschaum) bowls and mouthpieces of material other than clay ..... | 5¢ each and 60% ad val. | 1¼¢ each and 15% ad val. |
| | Other ..... | 5¢ each and 60% ad val. | 2½¢ each and 30% ad val. |
| | Pouches for chewing or smoking tobacco, finished or partly finished: | | |
| | Wholly or in chief value of leather | 60% ad val. | 20% ad val. |
| | Other ..... | 60% ad val. | |

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1552 (con.) | Smokers' articles and parts thereof, nspf, finished or unfinished, of whatever material (except bisque, china, earthenware, parian, porcelain, or stoneware): | | |
| | Cigar and cigarette boxes, wholly or in chief value of wood, and valued 50 cents or more each ..... | 60% ad val. | 15% ad val. |
| | Cigar and cigarette cases and parts thereof, wholly or in chief value of leather ..... | 60% ad val. | 20% ad val. |
| | Other ..... | 60% ad val. | 30% ad val. |
| 1553 | Thermostatic bottles, carafes, jars, jugs, and other thermostatic containers, and blanks and pistons of such articles, of whatever material, constructed with a vacuous or partially vacuous insulation space to maintain the temperature of the contents, finished or unfinished, with or without a casing or jacket of metal or other material, having a capacity of -- | | |
| | Not over 1 pint ..... | 15¢ each and 45% ad val. | |
| | Over 1 pint but not over 2 pints ... | 30¢ each and 45% ad val. | |
| | Over 2 pints ..... | 30¢ each and in addition 5¢ for each pint or fraction thereof by which the capacity exceeds 2 pints and 45% ad val. | |
| | Parts of any of the foregoing (not including blanks or pistons) ..... | 55% ad val. | |

Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin legibly, indelibly, and conspicuously etched with acid on the glass part, and die stamped on the casing or jacket of metal or other material, in a place that shall not be covered thereafter:

Provided further, That each box, carton, label, or wrapper in which any of the foregoing is packed or wrapped, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin legibly, indelibly, and conspicuously printed or stamped thereon.

| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1554 | Canes, walking, finished or unfinished, valued per dozen -- | | |
| | Under $5 | 40% ad val. | |
| | $5 or more | 40% ad val. | 25% ad val. |
| | Handles and sticks for parasols, sunshades, umbrellas, and walking canes: | | |
| | Wholly or in chief value of compounds of cellulose | 40% ad val. | |
| | Wholly or in chief value of synthetic resin | 75% ad val. | 37½% ad val. |
| | Wholly or in chief value of wood and valued per dozen -- | | |
| | Under $2.50 | 40% ad val. | |
| | $2.50 or more | 40% ad val. | 20% ad val. |
| | Other | 40% ad val. | 20% ad val. |
| | Parasols, sunshades, and umbrellas, covered with material other than lace or paper, not appliquéd or embroidered | 40% ad val. | 20% ad val. |
| 1555 | Waste, nspf | 10% ad val. | 4% ad val. |
| 1556 | Bleached beeswax | 30% ad val. | 15% ad val. |
| | If product of Cuba | | Free |
| 1557 | Embossing and stamping materials of pigments, mounted on paper or equivalent backing and releasable from the backing by means of heat and pressure | 3/8¢ per 100 sq. in. | |
| 1558 | Articles manufactured in whole or in part, nspf: | | |
| | Banana flour and plantain flour | 20% ad val. | 14% ad val. |
| | If products of Cuba | | 10% ad val. |
| | Coconut shell char | 20% ad val. | |
| | If product of Cuba | | 16% ad val. |
| | Dog food unfit for human consumption | 20% ad val. | 10% ad val. |
| | If product of Cuba | | 8% ad val. |
| | Edible preparations for human consumption not described elsewhere in this paragraph | 20% ad val. | |
| | If products of Cuba (except thick soy) | | 16% ad val. |
| | Frog legs, prepared or preserved | 20% ad val. | 12% ad val. |
| | If products of Cuba | | 8% ad val. |
| | Istle or Tampico fiber, dressed or manufactured | 20% ad val. | |
| | Marine glue pitch | 20% ad val. | |
| | If product of Cuba | | 16% ad val. |
| | Preparations for flavoring or seasoning food, in chief value of yeast extract and containing no alcohol (not including sauces) | 20% ad val. | 12½% ad val. |
| | If products of Cuba | | 10% ad val. |
| | Yeast | 20% ad val. | 10% ad val. |
| | Other | 20% ad val. | 10% ad val. |

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| Par. No. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 1558 (con.) | Articles, raw or unmanufactured, nspf: | | |
| | Frogs (not including live frogs) .. | 10% ad val. | |
| | Frog legs ..... | 10% ad val. | |
| | If products of Cuba ..... | ..... | 8% ad val. |
| | Other ..... | 10% ad val. | 5% ad val. |
| 1559 | Each imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall be subject to ..... | The rate for the enumerated article which it most resembles in any of the particulars mentioned | Same rule applied to current rates |
| | If any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article ..... | The rate for the article which it resembles paying the highest rate of duty | Same rule applied to current rates |
| | Nonenumerated articles manufactured of two or more materials ..... | The highest rate to which the article would be subject if wholly of its component material of chief value | Same rule applied to current rates |
| | The words "component material of chief value," wherever used in this Act, mean that component material which exceeds in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. | | |
| | If two or more rates of duty shall be applicable to any imported article, it shall be subject to duty at ..... | The highest of such rates | Same rule applied to current rates |

| Par. No. | Description |
|---|---|
| 1601 | Hydrochloric or muriatic acid<br>Hydrofluoric acid<br>Mixtures of nitric and sulphuric acids<br>Nitric acid<br>Sulphuric acid or oil of vitriol<br>Valerianic acid<br>Anhydrides of the foregoing nspf |
| 1602 | All the following which are natural and uncompounded and are in a crude state, not advanced in condition or value by chipping, crushing, grinding, shredding, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture, and not containing alcohol:<br>Aconite, aloes, asafetida, buchu leaves, cocculus indicus, ipecac, jalap, licorice root, manna; marshmallow or althea flowers, leaves, and root; mate, and pyrethrum or insect flowers |
| 1603 | Agates, unmanufactured |
| 1604 | Agricultural implements of any kind or description, nspf, carts and wagons, cotton gins, cream separators valued not over $50 each, and machinery for use in the manufacture of sugar, and parts of any of the foregoing<br>Provided, That no article specified by name in Title I shall be classified under this paragraph. |
| 1605 | Albumen nspf |
| 1606(a) | Animals (except black, platinum, or silver foxes, and any fox which is a mutation, or type developed, therefrom) imported by citizens of the United States specially for breeding purposes, whether intended to be used by the importer himself or for sale for such purposes<br>Provided, That no such animal shall be admitted free unless pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed:<br>Provided further, That the certificate of such record and pedigree of each animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in such certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal:<br>And provided further, That the collector of customs shall require a certificate from the Department of Agriculture stating that each animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed. |
| (b) | The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of subparagraph (a). |
| (c) | Asses, cattle, horses, mules, sheep, and other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within 8 months, in which case they shall be free of duty under regulations to be prescribed by the Secretary of the Treasury. |

| Par. No. | Description |
|---|---|
| 1607 | Animals and poultry, brought into the United States temporarily for a period not over 6 months, for breeding, exhibition, or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury<br>Teams of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, under such regulations as the Secretary of the Treasury may prescribe<br>Wild animals and birds intended for exhibition in zoological collections for educational or scientific purposes, and not for sale or profit |
| 1608 | Antimony ore |
| 1609 | Annato, archil, cochineal, cudbear, gambier, and prepared or unprepared litmus; all the foregoing, and extracts thereof, not containing alcohol |
| 1610 | Antitoxins, bacterins, serums, vaccines, and viruses, used for therapeutic purposes |
| 1611 | Argols, tartar, and wine lees, crude or partly refined, containing under 90% of potassium bitartrate<br>Calcium tartrate, crude |
| 1612 | Arrowroot, crude or manufactured, and arrowroot flour and starch |
| 1613 | Sulphide of arsenic |
| 1614 | Arsenious acid or white arsenic |
| 1615(a) | Products of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means |
| (b) | Bags, barrels, carboys, casks, metal drums, quicksilver bottles or flasks, steel boxes, and other substantial outer containers of domestic or foreign manufacture, exported empty and returned as usual containers or coverings of merchandise, or exported filled with products of the United States and returned empty or as the usual containers or coverings of merchandise, including shooks and staves produced in the United States when returned as barrels or boxes in use as the usual containers of merchandise |
| (c) | Photographic dry plates and films manufactured in the United States (except moving-picture films to be used for commercial purposes), exposed abroad, whether developed or not |
| (d) | Photographic films light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films were manufactured in the United States |

| Par. No. | Description |
|---|---|
| 1615(e) | The foregoing provisions of this paragraph shall not apply to -- |
| (1) | Any article upon which an allowance of drawback has been made under section 313 of this Act or a corresponding provision of a prior tariff act, unless such article is in use at the time of importation as the usual container or covering of merchandise not subject to an ad valorem rate of duty; |
| (2) | Any article of a kind with respect to the importation of which an internal-revenue tax is imposed at the time such article is entered for consumption or withdrawn from warehouse for consumption, unless such article was subject to an internal-revenue tax imposed upon production or importation at the time of its exportation from the United States and it shall be proved that such tax was paid before exportation and was not refunded; |
| (3) | Any article manufactured or produced in a customs bonded warehouse in the United States and exported under any provision of law; or |
| (4) | Any article made dutiable under the provisions of paragraph 1606(c) of this Act |
| (f) | Upon the entry for consumption or withdrawal from warehouse for consumption of any article previously exported, which is excepted from free entry under this paragraph by the foregoing subparagraph (e) and is not otherwise exempted from the payment of duty, there shall be levied, collected, and paid thereon, in lieu of any other duty or tax, a duty equal to the total duty and internal-revenue tax, if any, then imposed with respect to the importation of like articles not previously exported from the United States, but in no case in excess of the sum of customs drawback, if any, proved to have been allowed upon the exportation of such article from the United States plus the amount of internal-revenue tax, if any, imposed at the time such article is entered for consumption or withdrawn from warehouse for consumption upon the importation of like articles not previously exported from the United States. Manufactured tobacco subject to duty hereunder shall be retained in customs custody until internal-revenue stamps in payment of any part of the legal duties measured by a rate or amount of internal-revenue tax shall have been placed thereon. |
| (g) | Any article exported from the United States for repairs or alterations may be returned upon the payment of a duty upon the value of the repairs or alterations at the rate or rates which would apply to the article itself in its repaired or altered condition if not within the purview of this subparagraph. |
| (h) | The allowance of total or partial exemption from duty under any provision of this paragraph shall be subject to such regulations as to proof of identity and compliance with the conditions of this paragraph as the Secretary of the Treasury may prescribe. |
| 1616 | Asbestos, unmanufactured, and asbestos crudes, fibers, refuse containing not over 15% of foreign matter, sand, and stucco |
| 1617 | Waste bagging, and waste sugar sack cloth |
| 1618 | Bananas and plantains, green or ripe |

| Par. No. | Description |
|---|---|
| 1619 | Barks, cinchona or other, from which quinine may be extracted |
| 1620 1/ | Bell metal, broken and fit only to be remanufactured, and broken bells |
| 1621 | Bibles, comprising the books of the Old or New Testament, or both, bound or unbound |
| 1622 | Binding twine and twine chiefly used for baling hay, straw, and other fodder and bedding materials, manufactured from henequen, istle or Tampico fiber, manila, New Zealand hemp, sisal grass, or sunn, or a mixture of two or more of them, measuring not over 750 feet to the pound, and of single ply |
| 1623 | Bread made with the use of yeast as a leavening substance |
| 1624 | Fish sounds |
| 1625 | Blood, dried, nspf |
| 1626 | Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use |
| 1627 | Animal carbon suitable only for fertilizing purposes; bone ash, bone dust, and bone meal; and bones, crude, ground, or steamed |
| 1628 | Books, engravings, etchings, and photographs, bound or unbound, and charts and maps; all the foregoing imported by authority or for the use of the United States or for the use of the Library of Congress<br>Sound recordings imported by the Department of State for use in the program authorized by the United States Information and Educational Exchange Act of 1948 (22 U.S.C. 1431-1479) |
| 1629(a) | Books, engravings, etchings, lithographic prints, maps, music, and photographs, bound or unbound, and charts; all the foregoing which have been printed over 20 years when imported<br>Provided, That where any such books have been rebound wholly or in part in leather within such period, the bindings shall be dutiable as book bindings wholly or in part of leather, nspf, under paragraph 1410.<br>Hydrographic charts and publications issued for their exchanges or subscribers by literary or scientific academies or associations<br>Publications of individuals for gratuitous private circulation, not advertising matter<br>Public documents issued by foreign governments |
| (b) | X-ray film, exposed, whether or not developed |
| 1630 | Books, music, and pamphlets, in raised print, used exclusively by or for the blind<br>Books and pamphlets printed chiefly or wholly in languages other than English<br>Braille tablets, cubarithms, and special apparatus and objects serving to teach the blind (including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively) |

1/ See pages 256-7 for import-tax status.

| Par. No. | Description |
|---|---|
| 1631 | Books, charts, engravings, etchings, lithographic prints, maps, music, and photographs, imported by an institution or society established or incorporated solely for educational, literary, philosophical, religious, or scientific purposes or for the encouragement of the fine arts, by a public or State library, or by a school, for its own use or for the encouragement of the fine arts, and not for sale, under such rules and regulations as the Secretary of the Treasury may prescribe |
| 1632 | Books, libraries, usual and reasonable furniture, and similar household effects of families or persons from foreign countries, if actually used abroad by them not under 1 year, and not intended for any other person or persons, nor for sale |
| 1633 | Borate of lime, borate of soda, other borate material, and borax, crude or unmanufactured, nspf |
| 1634 1/ | Brass, old brass, and clippings from brass or Dutch metal, fit only for remanufacture |
| 1635 | Brazilian or pichurim beans |
| 1636 | Brazilian pebble, unmanufactured or unwrought |
| 1637 | Bristles, crude, not bunched, prepared, or sorted |
| 1638 | Bullion, gold or silver |
| 1639 | Burgundy pitch |
| 1640 | Burrstones, manufactured or bound up into millstones |
| 1641 | Calcium chloride, crude, calcium cyanamid or lime nitrogen, and calcium nitrate |
| 1642 | Calcium arsenate |
| 1643 | Linotype and typesetting machines, sand-blast machines, shoe machinery, sludge machines, tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, and parts of any of the foregoing |
| 1644 | Cerite or cerium ore |
| 1645 | Chalk, crude, not bolted, ground, precipitated, or otherwise manufactured |
| 1646 | Chestnuts (including marrons), not further advanced than baked, crude, or dried |
| 1647 | Chrome ore or chromite |
| 1648 | Chip and chip roping, nspf |

1/ See pages 256-7 for import-tax status.

| Par. No. | Description |
|---|---|
| 1649 | Citron peel and citrons, crude, dried, or in brine |
| 1650 1/ | Coal, anthracite, semianthracite, bituminous, semibituminous, culm, shale, and slack; coke; and compositions used for fuel in which coal or coal dust is the material of chief value, in whatever form |
| 1651 | Acenaphthene,<br>anthracene having a purity under 30%,<br>anthracene oil,<br>benzene,<br>carbazole having a purity under 65%,<br>creosote or dead oil,<br>crude blast-furnace tar,<br>crude coal tar,<br>crude oil-gas tar,<br>crude water-gas tar,<br>cumene,<br>cymene,<br>fluorene,<br>methylanthracene,<br>methylnaphthalene,<br>naphthalene which after the removal of all water present has a solidifying point under 79 degrees centigrade,<br>pitch of blast-furnace tar,<br>pitch of coal tar,<br>pitch of oil-gas tar,<br>pitch of water-gas tar,<br>pyridine,<br>toluene,<br>xylene,<br>other distillates of any of the foregoing tars which on being subjected to distillation yield in the portion distilling below 190 degrees centigrade a quantity of tar acids less than 5% of the original distillate,<br>mixtures of any of these distillates and any of the foregoing pitches, and<br>other materials or products found naturally in coal tar, whether obtained or produced from coal tar or other source, and nspf in paragraph 27 or 28 of this Act |
| 1652 | Cobalt and cobalt ore |
| 1653 | Cacao or cocoa beans, and shells thereof |
| 1654 | Coffee (except coffee imported into Puerto Rico and upon which a duty is imposed under the authority of section 319 of this Act 2/) |

1/ See page 255 for import-tax status.

2/ The duties imposed by Puerto Rico on coffee, including coffee brought into Puerto Rico from the United States, under Act No. 4, of July 11, 1935, are:

| | |
|---|---|
| Raw coffee ..... | 15¢ per lb. |
| Roasted or ground coffee ..... | 18¢ per lb. |
| Preparations of coffee in conditions which are not raw, toasted, or ground | A duty equal to that applicable to the raw coffee equivalent |

| Par. No. | Description |
|---|---|
| 1655 | Coins of copper, gold, silver, or other metal |
| 1656 | Coir, and coir yarn |
| 1657 1/ | Composition metal of which copper is the material of chief value, nspf |
| 1658 2/ | Black or coarse copper; cement copper; clippings from new copper; copper in bars, ingots, pigs, or plates, not manufactured and nspf; copper ore; copper scale; old copper fit only to be remanufactured; and regulus of copper |
| 1659 2/ | Copper acetate and subacetate or verdigris<br>Copper sulphate or blue vitriol |
| 1660 | Coral, marine, uncut and unmanufactured |
| 1661 | Cork bark or cork wood, unmanufactured, and cork refuse, shavings, and waste of all kinds |
| 1662 3/ | Cotton nspf, and cotton waste |
| 1663 | Cryolite, or kryolith |
| 1664 | Metallic mineral substances in a crude state, such as brass foundry ash, drosses, flue dust, residues, and skimmings, nspf |
| 1665 | Curling stones |
| 1666 | Cuttlefish bone |
| 1667 | Potassium cyanide, sodium cyanide, and cyanide mixtures and salts (not including cyanates, ferricyanides, ferrocyanides, nitroprussides, sulphocyanides or thiocyanides, or thiocyanates) |
| 1668 | Diamonds and other precious stones, rough or uncut, not advanced in condition or value from their natural state by cleaving, cutting, splitting, or other process, whether in their natural form or broken, and not set; diamond dust; engravers' and glaziers' diamonds, not set; and miners' diamonds |

1/ See page 256 for import-tax status.
2/ See pages 256-7 for import-tax status.
3/ By proclamations of the President (TDs 49956, 50603, and 51624) imports for consumption of cotton having a staple under 1-1/8 inches (other than harsh or rough cotton having a staple under 3/4 inch) are limited to 14,516,882 pounds for each 12-month period beginning on September 20 in any year, and imports for consumption of harsh or rough cotton having a staple under 3/4 inch are limited to 70,000,000 pounds for each like period. The allocation of the first-mentioned quota to specified countries is set forth in TD 49956. See note on page 137 as to import quotas for certain cotton wastes. The proclamations were made under the authority of section 22 of the Agricultural Adjustment Act of 1933, as amended.

| Par. No. | Description |
|---|---|
| 1669 | Drugs such as barks, beans, berries, buds, bulbous roots, bulbs, dried fibers, dried insects, excrescences, flowers, fruits, grains, herbs, leaves, lichens, logs, mosses, roots, seeds (aromatic, not garden seeds), seeds of morbid growth, stems, vegetables, weeds, and other drugs of animal or vegetable origin; all the foregoing which are natural and uncompounded drugs in a crude state, not edible, nspf, and not advanced in condition or value by chipping, crushing, grinding, shredding, or any other process or treatment whatever beyond that essential to their proper packing and the prevention of decay or deterioration pending manufacture, and not containing alcohol |
| 1670 | Divi-divi, fustic wood, gall nuts or nutgalls, hemlock bark, logwood, mangrove bark, myrobalans fruit, oak bark, quebracho wood, sumac, valonia, wattle bark, and other articles of vegetable origin; all the foregoing, if coloring, dyeing, staining, or tanning materials, whether crude or advanced in condition or value by chipping, crushing, grinding, shredding, or any similar process, not containing alcohol, and nspf |
| 1671 | Eggs of birds, fish, and insects (except fish roe for food purposes) Provided, That the importation of eggs of wild birds is prohibited, except eggs of game birds imported for propagating purposes under regulations prescribed by the Secretary of Agriculture, and specimens imported for scientific collections. |
| 1672 | Corundum ore, crude artificial abrasives, and emery ore, nspf |
| 1673 | Enfleurage greases, floral concretes, and floral essences, not compounded or mixed with or containing alcohol |
| 1674 | Fans, common palm-leaf, not decorated or ornamented in any manner and plain Palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured |
| 1675 | Copperas or ferrous sulphate |
| 1676 | Fibrin in all forms |
| 1677 | Fish imported to be used for purposes other than human consumption |
| 1678 | Fishskins, raw or salted |
| 1679 | Flint, flints, and flint stones, natural and unground |
| 1680 | Fossils |
| 1681 1/ | Furs and fur skins, nspf, undressed |
| 1/ | The entry for consumption of undressed ermine, fox, kolinsky, marten, mink, muskrat, and weasel furs and skins which are products of the Union of Soviet Socialist Republics (Russia) or of any part of China which, at the time of entry, is under Communist domination or control is prohibited. |

| Par. No. | Description |
|---|---|
| 1682 | Live game animals and birds, imported for stocking purposes, and game animals and birds killed in foreign countries by residents of the United States and imported by them for noncommercial purposes; all the foregoing under such regulations as the Secretary of Agriculture and the Secretary of the Treasury shall prescribe |
| 1683 | Goldbeaters' molds and goldbeaters' skins |
| 1684 | China grass or ramie; henequen, jute, kapok, maguey, manila, pulu, raffia, sisal, and sunn fibers or grasses; istle or Tampico fiber; jute butts; New Zealand fiber; and other textile grasses or fibrous vegetable substances; all the foregoing, if not dressed or manufactured in any manner, and nspf |
| 1685 | Basic slag, ground or unground; guano; limestone, crude, broken, or crushed, when imported to be used in the manufacture of fertilizer; manures; and, notwithstanding any other provision of this Act, those grades of substances used chiefly for fertilizers or chiefly as ingredients in the manufacture of fertilizers |
| 1686 | Chicle, copal, damar, dragon's blood, kadaya, kauri, sandarac, tragacanth, tragasol, and other natural gum resins, natural gums, and natural resins, nspf |
| 1687 | Gunpowder, sporting powder, and other explosive substances, nspf, and not wholly or in chief value of cellulose esters |
| 1688 | Hair of cattle, horse, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, nspf |
| 1689 | Hide cuttings, raw, with or without hair, ossein, and other glue stock |
| 1690 | Rope made of rawhide |
| 1691 | Hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles |
| 1692 | Grindstones, hones, and whetstones |
| 1693 | Hoofs, unmanufactured |
| 1694 | Horns and parts thereof, including horn strips and tips, unmanufactured |
| 1695 | Horses and mules, imported for immediate slaughter |
| 1696 | Ice |
| 1697 | Gutta-percha and india rubber, crude, including guayule, gutta balata, gutta siak, and jelutong or pontianak<br>Refuse or scrap gutta-percha, india rubber, and synthetic rubber, fit only for remanufacture |
| 1698 | Copper iodide and iodine, crude |

| Par. No. | Description |
|---|---|
| 1699 | Iridium, osmium, palladium, rhodium, and ruthenium, and native combinations thereof with one another or with platinum |
| 1700 | Dross or residuum from burnt pyrites<br>Iron ore, including manganiferous iron ore |
| 1701 | Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact |
| 1702 | Jet, unmanufactured |
| 1703 | Joss light or joss stick |
| 1704 | Waste rope |
| 1705 | Kelp |
| 1706 | Kieserite |
| 1707 | Button, crude, seed, shell, or stick lac |
| 1708 | Lava, unmanufactured |
| 1709 | Leeches |
| 1710 | Asphaltum, bitumen, and limestone-rock asphalt |
| 1711 | Lifeboats and life-saving apparatus specially imported by institutions and societies established to encourage the saving of human life |
| 1712 | Lithographic stones, not engraved |
| 1713 | Loadstones |
| 1714 | Manuscripts nspf |
| 1715 | Marrow, crude |
| 1716 | Wood pulp, chemical or mechanically ground, bleached or unbleached |
| 1717 | Medals of copper, gold, or silver, and other metallic articles actually bestowed by foreign countries or citizens of foreign countries as prizes or trophies, and received and accepted as honorary distinctions |
| 1718 | Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring |
| 1719 | Minerals, crude or not advanced in condition or value by grinding, refining, or other process of manufacture, nspf |

| Par. No. | Description |
|---|---|
| 1720 | Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use |
| 1721 | Monazite sand and other thorium ores |
| 1722 | Moss, seaweeds, and vegetable substances, crude or unmanufactured, nspf |
| 1723 | Muzzle-loading muskets, rifles, and shotguns, and parts of any of the foregoing |
| 1724 | Needles, darning or hand sewing |
| 1725 | Nets and finished sections of nets, for use in otter trawl fishing, wholly or in chief value of manila |
| 1726 | Newspapers<br>Periodicals<br>Provided, That the term "periodicals," as herein used, shall embrace only paper-covered or unbound publications issued within 6 months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue<br>Sound recordings recorded or transcribed abroad for radio or television news broadcasts in the United States, or suitable for use in reproducing sound in connection with moving-picture news reels<br>Undeveloped negative moving-picture film of American manufacture exposed abroad for silent or sound news reel |
| 1727 | Copra, hempseed,[1/] kapok seed,[1/] palm-nut kernels, palm nuts, perilla seed,[1/] rapeseed,[1/] rubber seed, sesame seed,[1/] tung nuts, and oil-bearing nuts and seeds nspf when the oils derived therefrom are free of duty |
| 1728 | Belladonna, ergot, gentian, henbane, nux vomica, sarsaparilla root, and stramonium |
| 1729 | Oakum |
| 1730(a) | Products of American fisheries[2/] (including fish, marine animals, and shellfish, and fish, spermaceti, whale, and other marine animal oils), which have not been landed in a foreign country, or which, if so landed, have been landed solely for transshipment without change in condition:<br>Provided, That fish the product of American fisheries[2/] (except cod, cusk, haddock, hake, mackerel, pollock, and swordfish) landed in a foreign |

1/ See page 254 for import-tax status.

2/ Wherever, in the statutes of the United States or in the rulings, regulations, or interpretations of various administrative bureaus and agencies of the United States there appears or may appear the term "products of American fisheries" said term shall not include fresh or frozen fish fillets, fresh or frozen fish steaks, or fresh or frozen slices of fish substantially free of bone (including any of the foregoing divided into sections), produced in a foreign country or its territorial waters, in whole or in part with the use of the labor of persons who are not residents of the United States. - 1 USC 6.

| Par. No. | Description |
|---|---|
| 1730(a) (con.) | Products of American fisheries etc. (con.): country and there not further advanced than beheaded, eviscerated, frozen, packed in ice, and with fins removed shall be exempt from duty: Provided further, That products of American fisheries[1] prepared or preserved by an American fishery on the treaty coasts of Labrador, Magdalen Islands, and Newfoundland, as such coasts are defined in the convention of 1818 between the United States and Great Britain, shall be exempt from duty. |
| (b) | Cod-liver oil, cod oil, and Eulachon oil [2] |
| 1731 | Oils, distilled or essential, not containing alcohol: Anise, bergamot, bitter almond, bois de rose or lignaloe, camphor, cananga or ylang ylang, caraway, cassia, cinnamon, citronella, geranium, lavender, lemon-grass, lime, neroli or orange flower, origanum, palmarosa, pettigrain, rose or otto of roses, rosemary, spike lavender, and thyme |
| 1732 | Oils, expressed or extracted:<br>Croton, palm,[3] perilla,[4] and sweet almond<br>Nut oils nspf<br>Olive, palm-kernel,[3] rapeseed,[4] sesame,[4] and sunflower,[4] rendered unfit for use as food or for any but manufacturing or mechanical purposes by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him<br>Tung oil |
| 1733 [5] | Petroleum, crude, fuel, or refined, and distillates nspf obtained from petroleum (including benzine, gasoline, kerosene, naphtha, paraffin, and paraffin oil) |
| 1734 | Nickel matte and nickel oxide<br>Ores of gold, nickel, platinum metals, or silver<br>Sweepings of gold and silver |
| 1735 | Duplex decalcomania paper, not printed |
| 1736 | Parchment and vellum |
| 1737 | London purple and Paris green |
| 1738 | Mother of pearl and shells, not cut, flaked, polished, sawed, or otherwise manufactured or advanced in value from the natural state |
| 1739 | Personal effects, not merchandise, of citizens of the United States dying in foreign countries |
| 1740 | Apatite and crude phosphates |
| 1741 | Pigeons, fancy or racing |

[1] See note [2] on page 241.
[2] See page 252 for import-tax status.
[3] See page 251 for processing-tax status.
[4] See page 253 for import-tax status.
[5] See page 255 for import-tax status.

| Par. No. | Description |
|---|---|
| 1742 | Plants, roots, seed cane, seeds, shrubs, trees, and other material for planting, imported by the Department of Agriculture or the United States Botanic Garden |
| 1743 | Gypsum or plaster rock, crude |
| 1744 | Platinum, unmanufactured or in bars, ingots, plates or sheets not under 1/8 inch thick, scrap, or sponge |
| 1745 | Beet-root ashes, crude potash salts nspf, kainite, muriate of potash or potassium chloride, potassium sulphate, and wood ashes |
| 1746 | Potassium nitrate or saltpeter, crude |
| 1747 | Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession of persons emigrating to the United States and owned and used by them abroad; but this exemption shall not apply to machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it apply to theatrical apparel, properties, or scenery<br>Theatrical apparel, properties, and scenery, brought by managers or proprietors of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bond shall be given for the payment to the United States of such duties as may be imposed by law upon any such article which shall not be exported within 6 months after such importation: Provided, That the Secretary of the Treasury, in his discretion, may extend such period for a further term of 6 months in case application shall be made therefor. |
| 1748 | Quinine sulphate and other alkaloids and salts of alkaloids derived from cinchona bark |
| 1749 | Radium, salts thereof, and radioactive substitutes |
| 1750 | Paper stock, crude, of every description, including clippings, fibers, grasses, flax waste, hemp waste, jute waste, old gunny bags and old gunny cloth no longer suitable for bags, old paper, rags, rope ends, shavings, waste bagging, waste rope, and other waste nspf and used chiefly for paper making; and rag pulp |
| 1751 | Rennet, prepared or raw |
| 1752 | Patna rice, cleaned, for use in the manufacture of canned soups |
| 1753 | Sago, crude, and sago flour |
| 1754 | Santonin and salts thereof |
| 1755 | Bladders, integuments, intestines, sausage casings, tendons, and weasands, nspf |

| Par. No. | Description |
|---|---|
| 1756 | Sea herring, smelts, and tuna fish, fresh or frozen, whether or not packed in ice, and whether or not whole |
| 1757 | Cowpeas nspf<br>Sugar beet seed |
| 1758 | Selenium and salts thereof |
| 1759 | Sheep dip |
| 1760 | Shingles of wood |
| 1761 | Lobsters, shrimps, and other shellfish, fresh or frozen (whether or not packed in ice), or prepared or preserved in any manner (including pastes and sauces), and nspf |
| 1762 | Silk cocoons and silk waste |
| 1763 | Silk, raw, in skeins reeled from the cocoon, or rereeled, but not doubled, twisted, wound, or advanced in manufacture in any way |
| 1764 | Skeletons and other preparations of anatomy |
| 1765 | Hides and raw skins, nspf |
| 1766 | Niter cake<br>Sodium bicarbonate or baking soda<br>Sodium nitrate, crude or refined<br>Sodium sulphate, crude, or crude salt cake |
| 1767 | Specimens of botany, mineralogy, and natural history, when imported for scientific public collections and not for sale |
| 1768 | Spices and spice seeds: |
| (1) | Cassia, cassia buds, and cassia vera; cinnamon and cinnamon chips; cloves and clove stems; ginger root, not candied or preserved; mace, nutmegs; pepper, black or white; and pimento (allspice); all the foregoing, if unground |
| (2) | Anise; caraway; cardamon; coriander; cummin; and fennel |
| 1769 | Spunk |
| 1770 | Spurs and stilts used in the manufacture of earthenware, stoneware, or porcelain |
| 1771 | Stamps, postage or revenue, canceled or uncanceled, and government stamped envelopes or post cards bearing no other printing than the official imprint thereon |

| Par. No. | Description |
|---|---|
| 1772 | Standard newsprint paper<br>For the purposes of this paragraph paper which is in rolls and not under 15 inches wide shall be deemed to be standard newsprint paper insofar as width is concerned |
| 1773 | Statuary and casts of sculpture, for use as models or for art educational purposes only<br>Gems and regalia, if imported by order, and for the use, of any society established or incorporated solely for educational, literary, philosophical, religious, or scientific purposes or for the encouragement of the fine arts, or by order, and for the use, of any orphan asylum, public hospital, or school in the United States, or any public or State library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe<br>The term "regalia" as herein used shall embrace only such insignia of office or rank, or emblems, as may be borne in the hand or worn upon the person during public exercises of the institution or society, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals |
| 1774 | Altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary (except casts of plaster of Paris, or of compositions of paper or papier-mâché), imported in good faith for the use of, either by order of or for presentation (without charge) to, any corporation or association organized and operated exclusively for religious purposes |
| 1775 | Burrstone in blocks, rough or unmanufactured; cliff stone, freestone, granite, and sandstone, unmanufactured and not suitable for use as building, monumental, or paving stone; quartzite; rottenstone, sand, and tripoli, crude or manufactured; silica; and traprock; all the foregoing nspf |
| 1776 | Celestite or mineral strontium sulphate, and mineral strontium carbonate or strontianite |
| 1777 | Sulphur in any form, and sulphur ore, such as pyrites or sulphide of iron in its natural state, and spent oxide of iron, containing over 25% of sulphur |
| 1778 | Tagua nuts |
| 1779 | Tamarinds |
| 1780 | Cod-liver oil cake, cod-liver oil-cake meal, fish meal, fish scrap, and tankage; all the foregoing unfit for human consumption |
| 1781 | Cassava, tapioca, and tapioca flour |
| 1782 | Carob or locust beans and pods and seeds thereof |

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| Par. No. | Description |
|---|---|
| 1783(a) | Impure tea, tea siftings and sweepings, and tea waste, for manufacturing in bond pursuant to the provisions of the Act of March 2, 1897, as amended (21 U.S.C. 41-50) |
| (b) | Tea nspf, and tea plants<br>Provided, That all boxes, cans, and other immediate containers, including paper, and other wrappings of tea in packages of under 5 pounds each, and all intermediate containers of such tea, shall be dutiable at the rate chargeable thereon if imported empty:<br>Provided further: That nothing herein contained shall be construed to impair or repeal the provisions of the Act of March 2, 1897, as amended (21 U.S.C. 41-50). |
| 1784 | Teeth, natural, unmanufactured |
| 1785 | Black oxide of tin, and cassiterite or tin ore<br>Provided: That, when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing 1,500 tons of cassiterite and bar, block, and pig tin per year, he shall make this fact known by proclamation, and thereafter there shall be imposed and paid upon black oxide of tin and cassiterite a duty of 4 cents per pound, and upon bar, block, grain or granulated, and pig tin a duty of 6 cents per pound |
| 1786 | Alloys in chief value of tin nspf; grain or granulated and scrap tin (including scrap tin plate); and tin in bars, blocks, and pigs |
| 1787 | Tobacco stems not cut, ground, or pulverized |
| 1788 | Truffles, fresh or dried or otherwise prepared or preserved |
| 1789 | Turmeric |
| 1790 | Turtles |
| 1791 | Typewriters |
| 1792 | Uranium oxide and salts of uranium |
| 1793 | Urea |
| 1794 | Vegetable tallow |
| 1795 | Wafers, not edible |
| 1796 | Animal, mineral, or vegetable wax, nspf |
| 1797 | Disks of soft wax, commonly known as master records, or metal matrices obtained therefrom, for use in the manufacture of sound records for export purposes |

| Par. No. | Description |
|---|---|
| 1798 | Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: |
| /1/ | Provided, That all jewelry and similar articles of personal adornment having a value of $300 or more, brought in by a nonresident of the United States under the foregoing exemption, shall, if sold within 3 years after the date of the arrival of such person in the United States, be liable to duty at the rate or rates in force at the time of such sale, to be paid by such person: |
| /2/ | Provided further, That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects, and in the case of individuals returning from abroad, all professional books, implements, instruments, and tools of trade, occupation, or employment, taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: |
| /3/ | Provided further, That up to but not exceeding $200 in value of articles (including distilled spirits, wines, and malt liquors aggregating not more than 1 wine gallon and including not more than 100 cigars) acquired abroad by such residents of the United States as an incident of the foreign journey for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be free of duty: |
| /4/ | Provided further, That (a) in the case of articles acquired in any country other than a contiguous country which maintains a free zone or free port, the exemption authorized by the preceding proviso shall apply only to articles so acquired by a returning resident who has remained beyond the territorial limits of the United States for a period of not less than 48 hours and (b) in the case of articles acquired in a contiguous country which maintains a free zone or free port, the Secretary of the Treasury shall by special regulation or instruction, the application of which may be restricted to one or more individual ports of entry, provide that the exemption authorized by the preceding proviso shall be applied only to articles acquired abroad by a returning resident who has remained beyond the territorial limits of the United States for not less than such period (which period shall not exceed 24 hours) as the Secretary may deem necessary in the public interest or to facilitate enforcement at the specified port or ports of the requirement that the exemption shall apply only to articles acquired as an incident of the foreign journey: 1/ |
| 1/ | A special regulation under proviso 4(b) requires that residents returning from Mexico through any port in Customs Collection District 25 (the southern border of California and San Diego) must have been outside the United States 24 hours or more in order to be entitled to take advantage of the $200 exemption - TD 49925, TD 49999. |

| Par. No. | Description |
|---|---|
| 1798 (con.) | Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States (con.): |
| /5/ | Provided further, That the exemption authorized by the second preceding proviso shall apply only to articles declared in accordance with regulations to be prescribed by the Secretary of the Treasury by a returning resident who has not taken advantage of the said exemption within the 30-day period immediately preceding his return to the United States: |
| /6/ | Provided further, That no such special regulation or instruction shall take effect until the lapse of 90 days after the date of such special regulation or instruction: |
| /7/ | Provided further, That in addition to the exemption authorized by the fourth preceding proviso, a returning resident who has remained beyond the territorial limits of the United States for a period of not less than 12 days, shall be permitted to bring into the United States up to but not exceeding $300 in value of articles (excluding distilled spirits, wines, malt liquors and cigars) acquired abroad by such resident of the United States as an incident of the foreign journey for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, free of duty: |
| /8/ | Provided further, That any subsequent sale, within 3 years after the date of the arrival of such returning resident in the United States, of articles acquired and brought into the United States pursuant to the provisions of the immediately preceding proviso shall subject the returning resident declaring the articles to double the import duty which would have been collected had this additional exemption not been in effect. |
| /9/ | Provided further, That the additional exemption authorized by the second preceding proviso shall apply only to articles declared in accordance with regulations to be prescribed by the Secretary of the Treasury by such returning resident who has not taken advantage of the said exemption within the 6-month period immediately preceding his return to the United States: |
| /10/ | And provided further, That all articles exempted by this paragraph from the payment of duty shall also be exempt from the payment of any internal-revenue taxes. |
| 1799 | Whalebone, unmanufactured |
| 1800 | Barbed wire, galvanized or plain |
| 1801 | Witherite, crude, unground |
| 1802 | Wood charcoal |
| 1803(1) | Lumber and timber, sawed, not further manufactured than planed and tongued and grooved; timber hewn, sided or squared, otherwise than by sawing; and round timber used for spars or in building wharves; all the foregoing nspf [1/] |
| (2) | Firewood (including fuel made by compression from bark, sawdust, or other wood waste of the planing or saw mill); gun blocks for gun stocks, rough hewn or sawed or planed on one side; handle bolts; laths; logs; pulpwoods; shingle bolts; and timber, round, unmanufactured; all the foregoing nspf |
| (3) | Evergreen Christmas trees |

1/ See pages 255 and 256 for import-tax status.

| Par. No. | Description |
|---|---|
| 1804 | Electric-light, telegraph, telephone, and trolley poles of wood, and posts and railroad ties of wood |
| 1805 | Hoops, palings, pickets, and staves of wood |
| 1806 | Sticks of bamboo, rattan, or other woods, in the rough or not further advanced than cut into lengths suitable for sticks for fishing rods, parasols, sunshades, umbrellas, walking canes, or whips |
| 1807 | Artists' proof etchings, unbound; engravings and woodcuts, unbound; original drawings and sketches in pen and ink, pencil, or water colors; original paintings in mineral, oil, water, or other colors; pastels; and original sculptures or statuary, including not more than two replicas or reproductions thereof<br>The words "drawing," "painting," "sculpture," "sketch," and "statuary," as used in this paragraph, shall not include any articles of utility or for industrial use, nor such as are made in part or wholly by stenciling or any other mechanical process.<br>The words "engravings," "etchings," and "woodcuts," as used in this paragraph, shall include only such as are printed by hand from blocks or plates engraved or etched with hand tools, and not such as are printed from blocks or plates engraved or etched by photochemical or other mechanical processes.<br>The words "sculpture" and "statuary," as used in this paragraph, shall include only professional productions of sculptors in ivory, metal, stone, terra cotta, or wood, whether in relief or in round, and whether carved, cut, or otherwise wrought by hand from a solid block or mass of material, or cast from wax or plaster in metal or other substance. |
| 1808 | Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within 6 months after such importation: Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of 6 months in cases where application therefor shall be made. |
| 1809 | Antiquities and artistic copies thereof; collections in illustration of the progress of agriculture, arts, manufactures, or sciences; photographs; works of art; works in parian, porcelain, pottery, or terra cotta; all the foregoing, if imported for exhibition at a fixed place by any institution or society established for the encouragement of agriculture, arts, education, or science, or for such exhibition by any State, or for a municipal corporation, and not intended for sale nor for any other purpose than herein expressed; and articles like any of the foregoing, if imported by any association or society or for a municipal corporation, for the purpose of erecting a public monument and not intended for sale nor for any other purpose than herein expressed; but bond shall be given, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject at any time to examination and |

| Par. No. | Description |
|---|---|
| 1809 (con.) | Antiquities and artistic copies thereof etc. (con.): inspection by the proper officers of the customs: Provided, That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character. |
| 1810 | Pictorial paintings on glass, not in part of metal cast, mechanically wrought, or molded within 20 years prior to importation, if imported expressly for presentation to any college, incorporated religious society, municipal corporation, national institution, State, or other public institution<br>Window glass or windows, painted or stained, which are works of art and not in part of metal cast, mechanically wrought, or molded within 20 years prior to importation, if imported to be used in houses of worship, and valued $15 or more per square foot<br>Works of art produced by American artists residing temporarily abroad<br>Provided, That exemption from duty under this paragraph shall be subject to such regulations as the Secretary of the Treasury may prescribe. |
| 1811 | Artistic antiquities, collections in illustration of the progress of the arts, objects of art of educational value or ornamental character, works of art, and works in bronze, marble, parian, porcelain, pottery, or terra cotta; all the foregoing (except carpets and rugs made after the year 1700) which shall have been produced prior to the year 1830, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe<br>Double basses, violas, violins, and violoncellos, of all sizes, made prior to the year 1801 |
| 1812 | Gobelin tapestries used as wall hangings |
| 1813 | Worm gut |
| 1814 | Zaffer |
| 1815 | Articles, when returned after having been loaned and exported for use temporarily abroad solely for exhibition, examination, or experimentation, for scientific or educational purposes, if imported by or for the account of the person who exported them from the United States, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe |
| 1816 | Artificial limbs and limb braces imported solely for the personal use of a specified person and not for sale otherwise than for the use of such person |
| 1817 | Any society or institution incorporated or established solely for educational, religious, or charitable purposes may import free of duty any textile machine or machinery, or part thereof, for its own use in the instruction of students and not for sale or for any commercial use, under such rules and regulations as the Secretary of the Treasury may prescribe: Provided, That free entry hereunder shall be conditioned upon the presentation to the collector of customs of an affidavit of a responsible officer of the importing society or institution that the substantial equivalent of the imported article is not manufactured in the United States. |

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 2470(a) 1/ (1) | There shall be imposed upon the first domestic processing of coconut oil, palm oil, palm-kernel oil, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils, fatty acids, or salts, a tax of ..... | 3¢ per lb. | |
| (2) | There shall be imposed (in addition to the tax imposed by the preceding paragraph) upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing a tax of .... | 2¢ per lb. | |
| | The tax imposed by this subparagraph (2) shall not apply when it is established, in accordance with regulations prescribed by the Secretary of the Treasury, that such coconut oil (whether or not contained in such a combination or mixture) (A) is wholly the production of the Philippine Islands, any possession of the United States, or the Trust Territory of the Pacific Islands, or (B) was produced wholly from materials the growth or production of the Philippine Islands, any possession of the United States, or such Trust Territory. 2/ | | |
| (b) | The tax under subsection (a) shall not apply (1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this section or upon which an import tax has been paid under section 2491, or (2) with respect to any combination or mixture containing an oil, fatty acid, or salt with respect to which there has been a previous first domestic processing or upon which an import tax has been paid under section 2491. | | |

1/ The processing taxes imposed under this section are not taxes imposed on or in connection with the importation of the articles, but they apply principally to imported commodities and the rates must be referred to in applying the import taxes prescribed in section 2491(c) for certain commodities. The term "first domestic processing" means the first use in the United States, in the manufacture or production of an article intended for sale, of the article with respect to which the tax is imposed, but does not include the use of palm oil in the manufacture of iron or steel products, or tin plate or terne plate, or any subsequent use of palm oil residue resulting from the manufacture of iron or steel products, or tin plate or terne plate (IRC sec. 2477).

2/ The President is authorized to suspend the exemption for products of the Trust Territory under certain conditions.

# UNITED STATES IMPORT DUTIES (1952)

## IMPORT TAXES

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 2490 | In addition to any other tax or duty imposed by law, there shall be imposed upon the following articles imported into the United States, unless treaty provisions of the United States otherwise provide, a tax at the rates set forth in section 2491. 1/ | | |
| 2491(a) | All the following, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed: | | |
| | Fish oil (except cod oil, cod-liver oil, and halibut-liver oil): | | |
| | Eulachon oil ..... | 3¢ per lb. | 1½¢ per lb. |
| | Herring oil ..... | 3¢ per lb. | 3/4¢ per lb. |
| | Menhaden oil ..... | 3¢ per lb. | |
| | Shark oil and shark-liver oil (including oil produced from sharks known as dogfish) ... | 3¢ per lb. | 1¢ per lb. |
| | If products of Cuba ..... | ..... | 3/4¢ per lb. |
| | Other fish-liver oils: | | |
| | Classifiable under paragraph 34 or 1669, Tariff Act of 1930 ..... | 3¢ per lb. | 1½¢ per lb. |
| | If products of Cuba | ..... | 1.2¢ per lb. |
| | Other ..... | 3¢ per lb. | |
| | Other ..... | 3¢ per lb. | 1½¢ per lb. |
| | If products of Cuba which are classifiable under paragraph 34 or 1669, Tariff Act of 1930 .... | ..... | 1.2¢ per lb. |
| | Inedible animal fats, inedible animal greases, and inedible animal oils: | | |
| | Wool grease: | | |
| | Suitable for medicinal use (including adeps lanae, anhydrous or hydrous) ..... | 3¢ per lb. | |
| | Other ..... | 3¢ per lb. | 2¢ per lb. |
| | Other ..... | 3¢ per lb. | 1½¢ per lb. |
| | Marine-animal oil (not including whale oil) ..... | 3¢ per lb. | 1½¢ per lb. |
| | Tallow ..... | 3¢ per lb. | 3/4¢ per lb. |
| | Whale oil (except sperm oil) ..... | 3¢ per lb. | 1½¢ per lb. |
| | Fatty acids derived from any of the foregoing, and salts of any of the foregoing: | | |
| | Oleic acid or red oil, and stearic acid ..... | 3¢ per lb. | |
| | Other ..... | 3¢ per lb. | 1½¢ per lb. |

1/ The import taxes prescribed in sec. 2491 do not apply to imports into Puerto Rico (IRC sec. 3797(a)(9)). The other import taxes listed in this document do apply to such imports (IRC sec. 3430(d)).

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 2491(a) (con.) | All the following, etc. (con.): Provided, That products may be exempted from the foregoing taxes as products of American fisheries only if produced on vessels of the United States, or in the United States or any of its possessions, from fish, whales or other marine animals, or parts thereof captured and taken by vessels of the United States. | | |
| (b) | All the following, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed: | | |
| | Hempseed oil ..... | 4½¢ per lb. | |
| | Kapok oil ..... | 4½¢ per lb. | 2¼¢ per lb. |
| | Perilla oil ..... | 4½¢ per lb. | |
| | Rapeseed oil ..... | 4½¢ per lb. | 2¼¢ per lb. |
| | Sesame oil provided for in paragraph 1732, Tariff Act of 1930 ..... | 4½¢ per lb. | |
| | Sunflower oil ..... | 4½¢ per lb. | 2¼¢ per lb. |
| | Fatty acids derived from any of the foregoing or from linseed oil, and salts of any of the foregoing: | | |
| | Fatty acids derived from linseed oil ..... | 4½¢ per lb. | |
| | Other ..... | 4½¢ per lb. | 2¼¢ per lb. |
| (c) | Any article, merchandise, or combination (except oils specified in section 2470) 10% or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified below shall be taxed on the quantity by weight of such article, merchandise, or combination which consists of, or was derived directly or indirectly from, the specified product, and the tax shall be at the rate or rates stated below in respect of the product or products: | | |
| | Oleo oil and oleo stearin ..... | 3¢ per lb. | 1½¢ per lb. |
| | Other products provided for in subsection (a) or (b) of this section | The respective rates applicable under such subsections to the products | Same rule applied to current rates |
| | Coconut oil, palm oil, palm-kernel oil, fatty acids derived from such oils, and salts of the foregoing ..... | The rate applicable under section 2470 to the processing of the products | |
| | But there shall not be taxable under this | | |

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 2491(c) (con.) | But there shall not be (con.): subsection any article, merchandise, or combination (other than an oil, fat, or grease, and other than products resulting from processing seeds without full commerical extraction of the oil content), by reason of the presence therein of an oil, fat, or grease which is a natural component of such article, merchandise, or combination and has never had a separate existence as an oil, fat, or grease. | | |
| (d) | Hempseed ..... | 1.24¢ per lb. | 0.62¢ per lb. |
| | Kapok seed ..... | 2¢ per lb. | 1¢ per lb. |
| | Perilla seed ..... | 1.38¢ per lb. | |
| | Rapeseed ..... | 2¢ per lb. | 1¢ per lb. |
| | Sesame seed ..... | 1.18¢ per lb. | 0.59¢ per lb. |
| (f) | The tax imposed under subsection (b) shall not apply to rapeseed oil imported to be used in the manufacture of rubber substitutes or lubricating oil, and the Commissioner of Customs, with the approval of the Secretary, shall prescribe methods and regulations to carry out this subsection. | | |
| (g) | The tax imposed by section 2490 shall not apply to any article, merchandise, or combination by reason of the presence therein of any coconut oil produced in Guam or American Samoa or any direct or indirect derivative of such oil. | | |
| 2492 | Nothing in section 2491 shall be construed as imposing a tax in contravention of an obligation undertaken in any trade agreement entered into prior to August 21, 1936, under the authority of section 350 of the Tariff Act of 1930, as amended, or as imposing a tax on the importation of glycerin or stearine pitch or on the importation of any article by reason of any component of such article derived directly or indirectly from a waste not named in section 2491. | | |
| 3420 | In addition to any other tax or duty imposed by law there shall be imposed upon the following articles imported into the United States unless treaty provisions of the United States otherwise provide a tax at the rates specified in sections 3422 to 3425, inclusive. | | |

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 3422 | Crude petroleum ..... | ½¢ per gal. | ¼¢ per gal. 1/ |
| | Fuel oil derived from petroleum and gas oil derived from petroleum ..... | ½¢ per gal. | ¼¢ per gal. 1/ |
| | Gasoline and other motor fuel ..... | 2½¢ per gal. | 1¼¢ per gal. |
| | Lubricating oil ..... | 4¢ per gal. | 2¢ per gal. |
| | Other liquid derivatives of crude petroleum: | | |
| | Mineral oil of medicinal grade ..... | ½¢ per gal. | |
| | Topped crude petroleum ..... | ½¢ per gal. | ¼¢ per gal. 1/ |
| | Other ..... | ½¢ per gal. | ¼¢ per gal. |
| | Paraffin and other petroleum wax products | 1¢ per lb. | ½¢ per lb. |
| 3423 | Coal of all classifications, grades, and sizes (except culm and duff), coke manufactured therefrom, and coal or coke briquettes ..... | 10¢ per 100 lb. | |
| | The tax on the articles described in this section shall not be imposed upon any such article if during the preceding calendar year the exports of the articles described in this section from the United States to the country from which such article is imported have been greater in quantity than the imports into the United States from such country of the articles described in this section. | | |
| 3424(a) | Lumber, dressed or planed on one or more sides, or rough (except flooring made of beech, birch, or maple other than Japanese maple): | | |
| | Balsa ..... | $3 per 1000 ft., board measure | $1.50 per 1000 ft., board measure |
| | Box, ebony, lancewood, and lignum vitae: | | |
| | Not further manufactured than sawed ..... | $3 per 1000 ft., board measure | $1.50 per 1000 ft., board measure |
| | Flooring dressed or planed on one or more sides ..... | $3 per 1000 ft., board measure | $1.50 per 1000 ft., board measure |
| | Other ..... | $3 per 1000 ft., board measure | |
| | If products of Cuba ..... | ..... | $2.40 per 1000 ft., board measure |

1/ The reduced rate will not apply in any calendar year after the aggregate quantity of crude petroleum, fuel oil derived from petroleum, gas oil derived from petroleum, and topped crude petroleum entered during that year equals 5% of the total quantity of crude petroleum processed in refineries in the continental United States during the preceding calendar year, as ascertained by the Secretary of the Interior of the United States. - TD 52559.

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 3424(a) (con.) | Lumber, etc. (con.): | | |
| | Cedar commercially known as Spanish cedar, granadilla, mahogany, rosewood, and satinwood: | | |
| | Not further manufactured than sawed ..... | $3 per 1000 ft., board measure | 75¢ per 1000 ft., board measure |
| | Flooring dressed or planed on one or more sides ..... | $3 per 1000 ft., board measure | 75¢ per 1000 ft., board measure |
| | Other ..... | $3 per 1000 ft., board measure | $1.50 per 1000 ft., board measure |
| | If products of Cuba ..... | ..... | $1.20 per 1000 ft., board measure |
| | Cedar (except that commercially known as Spanish cedar), fir, hemlock, larch, pine, and spruce .... | $3 per 1000 ft., board measure | 75¢ per 1000 ft., board measure |
| | Japanese maple, Japanese white oak, and teak ..... | $3 per 1000 ft., board measure | |
| | Other ..... | $3 per 1000 ft., board measure | $1.50 per 1000 ft., board measure |
| | If products of Cuba which are not beech, birch, or maple .. | ..... | $1.20 per 1000 ft., board measure |
| | The tax imposed by this subsection shall not apply to lumber of Engelmann spruce, Northern white pine (pinus strobus), Norway pine (pinus resinosa), or Western white spruce. | | |
| (b) | In determining board measure for the purposes of this section no deduction shall be made on account of planing, tonguing, or grooving. | | |
| | As used in this section, the term "lumber" includes sawed timber. | | |
| 3425 | Copper-bearing ores and concentrates .... | 4¢ per lb. on copper content 1/ | 2¢ per lb. on copper content 1/ |
| | If products of Cuba ..... | ..... | Free |
| | Provided, That ores or concentrates usable as a flux or sulphur reagent in copper smelting or converting and having a copper content of not over 15%, when imported for fluxing purposes shall be admitted free of this tax in an aggregate amount of not over 15,000 tons of copper content in any one year. | | |
| | Articles provided for in paragraph 316, 380, 381, 387, 1620, 1634, 1657, 1658, or 1659 of the Tariff Act of 1930: | | |
| | Composition metal suitable in both composition and shape, without further alloying or refining, for processing into cast forms ..... | 4¢ per lb. on copper content | 2¢ per lb. on copper content |

1/ Tax suspended until February 15, 1953, or possible earlier date - TD 52740.

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 3425 (con.) | Articles provided for in paragraph 316, etc. (con.): | | |
| | Copper sulfate ..... | 4¢ per lb. on copper content | 2¢ per lb. on copper content |
| | Other ..... | 4¢ per lb. on copper content 1/ | 2¢ per lb. on copper content 1/ |
| | Provided, That no tax under this section shall be imposed on copper in any of the foregoing ores, concentrates, or other articles which is lost in metallurgical processes. | | |
| | Articles dutiable under the Tariff Act of 1930, not provided for heretofore in this section, in which copper (including copper in alloys) is the component material of chief value ..... | 3¢ per lb. 1/ | 1½¢ per lb. 1/ |
| | Articles dutiable under the Tariff Act of 1930, not provided for heretofore in this section, containing 4% or more of copper by weight, and valued per pound - | | |
| | Not over 25 cents ..... | 3% ad val. 1/ | 1½% ad val. 1/ |
| | Over 25 cents ..... | 3/4¢ per lb. 1/ | 3/8¢ per lb. 1/ |
| 3500 2/ | In addition to any other tax or duty imposed by law, there shall be imposed, under such regulations as the Commissioner of Customs shall prescribe, with the approval of the Secretary, a tax upon articles imported or brought into the United States as follows: | | |
| (1) | On all manufactured sugar testing by the polariscope 92 sugar degrees | 0.465¢ per lb. | |
| | and for each additional sugar degree shown by the polariscopic test ..... | 0.00875¢ per lb. additional | |
| | and fractions of a degree ..... | In proportion | |
| (2) | On all manufactured sugar testing by the polariscope less than 92 sugar degrees ..... | 0.5144¢ per lb. of the total sugars therein | |
| (3) | On all articles composed in chief value of manufactured sugar ..... | 0.5144¢ per lb. of the total sugars therein | |
| 3507(b) | For the purposes of section 3500 -- The term "manufactured sugar" means any sugar derived from sugar beets or sugarcane, which is not to be, and which shall not be, further refined or otherwise improved in quality; except sugar in liquid form which contains nonsugar solids (excluding any foreign substance that may have been added or | | |

1/ Tax suspended until February 15, 1953, or possible earlier date - TD 52740.
2/ This tax is not to be imposed after June 30, 1953 - IRC sec. 3508 - TD 51803.

| IRC sec. | Description | Full rate | Reduced rate |
|---|---|---|---|
| 3507(b) (con.) | For the purposes of section 3500 -- (con.) developed in the product) equal to more than 6 per centum of the total soluble solids, and except also sirup of cane juice produced from sugarcane grown in continental United States.<br>The grades or types of sugar within the meaning of this definition shall include, but shall not be limited to, granulated sugar, lump sugar, cube sugar, powdered sugar, sugar in the form of blocks, cones, or molded shapes, confectioners' sugar, washed sugar, centrifugal sugar, clarified sugar, turbinado sugar, plantation white sugar, muscovado sugar, refiners' soft sugar, invert sugar mush, raw sugar, sirups, molasses, and sugar mixtures. | | |
| (c) | The term "total sugars" means the total amount of the sucrose (Clerget) and of the reducing or invert sugars. The total sugars contained in any grade or type of manufactured sugar shall be ascertained in the manner prescribed in paragraphs 758, 759, 762, and 763 of the United States Customs Regulations (1931 edition). | | |

There are listed hereunder special and additional import duty provisions which are not included in the Dutiable List of the Tariff Act of 1930 or the import-tax provisions of the Internal Revenue Code. Except where a statute is quoted, an interested person should refer to the law cited in the text for more complete information concerning the subject matter.

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## ANTIDUMPING DUTIES

Antidumping duties may be imposed on imported merchandise, whether dutiable or free, if it is of a class or kind with respect to which the Secretary of the Treasury has made a finding that imported merchandise of that class or kind is being sold or is likely to be sold in the United States or elsewhere at less than its fair value, and that by reason of the importation of such merchandise a domestic industry is being or is likely to be injured or is prevented from being established. The antidumping duty is imposed only if in the case of a particular importation of merchandise covered by such a finding the purchase price or the exporter's sales price is less than the foreign market value (or, in the absence of such value, than the cost of production). The duty collectible is an amount equal to the difference between such purchase price or exporter's sales price and the foreign market value or cost of production. (Antidumping Act, 1921; 19 USC 160-171.)

Findings of dumping are published in the weekly Treasury Decisions and in the Federal Register. As of July 1, 1952, no finding was in effect.

## CANAL ZONE, IMPORTS FROM

All laws affecting imports of articles, goods, wares, and merchandise * * * into the United States from foreign countries /except Cuba and the Philippines/ shall apply to articles, goods, wares and merchandise * * * coming from the Canal Zone, Isthmus of Panama, and seeking entry into any State or Territory of the United States or the District of Columbia. (19 USC 126.)

## COMMINGLING OF GOODS

The special rule for the assessment of duties on commingled merchandise is set forth in section 508 of the Tariff Act of 1930.

## COUNTERVAILING DUTIES

Countervailing duties to offset foreign subsidies and other direct or indirect aids to production or export are provided for in section 303 of the Tariff Act of 1930.

Countervailing duty orders are published in the weekly Treasury Decisions and in the Federal Register. A list of effective orders is maintained in section 16.24 of the Customs Regulations of 1943.

## COVERINGS AND CONTAINERS, UNUSUAL

A special duty is imposed on unusual coverings or containers of imported merchandise by section 504 of the Tariff Act of 1930.

## DISCRIMINATING DUTY

A discriminating duty of 10 per centum ad valorem, in addition to ordinary duties, is required to be collected under certain conditions on all articles imported in foreign vessels, or imported from a contiguous country to which the goods have been brought in foreign vessels. (19 USC 128.) This duty is imposed only on specific instructions from the Commissioner of Customs, and no such instructions have been issued.

## DISCRIMINATION BY FOREIGN COUNTRY

Authority for the President by proclamation to impose new or additional duties, not to exceed 50 per centum ad valorem, on products of, or imported in a vessel of, any foreign country to offset disadvantages to the commerce of the United States resulting from discriminatory practices engaged in by such foreign country is contained in section 338 of the Tariff Act of 1930. No duties have been imposed under this authority.

## EQUIPMENT AND REPAIRS OF VESSELS AND AIRCRAFT

Provisions for imposing a duty of 50 per centum ad valorem on the cost of equipment purchased or repairs made abroad for merchant vessels of the United States, and for remission of the duty under certain circumstances are contained in section 466 of the Tariff Act of 1930. These provisions are extended to repairs and equipment of aircraft registered in the United States by section 6.10b of the Customs Regulations of 1943 pursuant to 49 USC 177.

## FALSE CLAIM OF ANTIQUITY

If any article imported for sale is claimed on entry to be free of duty under paragraph 1811 of the tariff act as an antique but is found to be modern, it is subject to a special additional duty of 25 per centum ad valorem under the last paragraph of section 489, Tariff Act of 1930.

## IMPORT FEES UNDER AGRICULTURAL ADJUSTMENT ACT

Section 22(b) of the Agricultural Adjustment Act, as amended, authorizes the President to impose fees (not in excess of 50% ad valorem) or quantitative limitations (not less than 50% of the imports of the particular articles during a representative period) on the importation of articles when necessary to prevent the imports of the articles under consideration from materially interfering with domestic agricultural programs. Section 22(c) provides that any such fees shall be treated for administrative purposes as duties imposed by the Tariff Act of 1930, but shall not be considered as duties for the purpose of granting any preferential concession under any international obligation of the United States. Various quantitative limitations imposed under this section are described in this volume in connection with the listings in the tariff schedules of the products subject to such limitations. (7 USC Supp. 624(b).) The only fee now in effect is described under paragraph 756.

## MARKING DUTIES

Subject to certain exemptions specified in the statute, imported articles, or in certain cases their containers, must be marked to indicate the English name of the country of origin of the articles. If the marking has not been accomplished prior to importation, or after importation but prior to the liquidation of the entry covering the articles, unless they are exported or destroyed before the liquidation, the articles are subject to a special additional duty of 10 per centum ad valorem under section 304 of the Tariff Act of 1930.

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## SALOON STORES

Articles purchased for the use of or for sale on board any such vessel [i.e., one enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States], as saloon stores or supplies, shall be deemed merchandise, and shall be liable, when purchased at a foreign port, to entry and the payment of the duties found to be due thereon, at the first port of arrival of such vessel in the United States * * *. (19 USC 283.)

## UNDERVALUATION

If the final appraised value of imported merchandise subject to a duty based upon or regulated in any way by its value is higher than the value declared on entry, the merchandise is subject to a special additional duty under section 489 of the Tariff Act of 1930. The duty may be remitted under circumstances specified in the statute.

## VIRGIN ISLANDS (U. S.), IMPORTS FROM

There shall be levied, collected, and paid upon all articles coming into the United States or its possessions from the Virgin Islands the rates of duty and internal-revenue taxes which are required to be levied, collected, and paid upon like articles imported from foreign countries [except Cuba and the Philippines]: Provided, That all articles, the growth or product of, or manufactured in, such islands, from materials the growth or product of such islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from such islands shall be admitted free of duty. In determining whether such a Virgin Islands article contains foreign material to the value of more than 20 per centum, no material shall be considered foreign which, at the time the Virgin Islands article is entered, or withdrawn from warehouse, for consumption, may be imported into the continental United States free of duty generally. (48 USC 1394.)

It is to be noted that articles entitled to special or preferential free entry, such as certain Cuban and Philippine products, are not within the purview of the last sentence of this statute.

There are listed hereunder the statutory and customary exemptions from ordinary customs duties which are allowed in addition to the exemptions provided for in the Free List of the Tariff Act of 1930. Except where a statute is quoted, an interested person should refer to the law cited in the text for more complete information concerning the subject matter.

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## ABANDONMENT

Allowance in duties for merchandise abandoned to the Government is authorized under certain conditions by sections 506(1) and 563(b) of the Tariff Act of 1930, as amended.

## ADMINISTRATIVE EXEMPTIONS

Differences of less than $1 between estimated and liquidated duties or taxes, or between a collector's and a comptroller's calculation of the amount due, are to be ignored, and certain importations of minor or insignificant value may be admitted free of duty to avoid disproportionate expense and administrative inconvenience, under the authority of section 321 of the Tariff Act of 1930, as amended.

## CONDEMNED PERISHABLES

Allowance in duties for perishable imports which have been condemned by public authorities is authorized under certain circumstances by section 506(2) of the Tariff Act of 1930.

## COURTESY EXEMPTIONS

Diplomatic courtesy:

The baggage and effects of diplomatic and consular officers and other high officials of foreign governments or of the United States, and of distinguished foreign visitors designated by the Department of State, are admitted free of duty upon proper identification, in accordance with the customary usages of international courtesy. (Section 10.29, Customs Regulations of 1943.)

Diplomatic courtesy (con.):

Articles for the official use of representatives in the United States of foreign governments are admitted free of duty on a reciprocal basis of international courtesy, and articles imported by certain of such representatives after their arrival for their personal use are likewise admitted pursuant to treaties or other international agreements. (Section 10.30, Customs Regulations of 1943.)

Properly identified diplomatic pouches are passed free of duty.

Foreign government property:

Articles which are the property of a foreign government, and which will not be used in the United States otherwise than in connection with the non-proprietary governmental functions of the foreign government, are admitted free of duty on the basis of international courtesy and special instructions in each case. This rule applies even though the articles may be intended for later use outside the United States in connection with proprietary activities.

Collectors of customs are authorized to admit free of duty, without special instructions in each case, headstones furnished by the Government of Canada for graves of Canadian war veterans buried in the United States and prosthetic appliances furnished by the Government of Canada to former members of Canadian or British armed forces who reside in the United States.

Foreign military and naval personnel:

Articles for the official use of persons who are on duty in the United States as members of the armed forces of any foreign country, or for the personal use of any such person or of any member of his immediate family, are free of duties and internal-revenue taxes imposed upon or by reason of importation. (Public Law 271, approved August 27, 1949; TD 52332.)

International Organizations Immunities Act:

When any international organization has been designated by the President pursuant to section 1 of the International Organizations Immunities Act (22 USC 288), the baggage and effects of the following persons are admitted free of duty when imported in connection with the arrival of the owner:

(a) alien officers and employees of the designated organization;
(b) aliens designated by foreign governments to serve as their representatives in or to the organization; and
(c) the families, suites, and servants of the foregoing officers, employees, and representatives.

A list of organizations with designations currently in effect is maintained in section 10.30a of the Customs Regulations of 1943.

International Organizations (con.):

Some of the exemptions to which employees of the International Bank and employees of the International Monetary Fund are entitled as employees of designated organizations are also provided for in Article VII, Section 8(iii), of the Articles of Agreement of the International Bank and Article IX, Section 8(iii), of the Articles of Agreement of the International Monetary Fund, respectively, and 22 USC 286h.

United Nations headquarters in the United States:

Under Article V, Section 15, of the Agreement between the United Nations and the United States regarding the establishment in the United States of the Headquarters of the United Nations (61 Stat. 762), customs free-entry privileges such as are described above under "Diplomatic courtesy" are accorded to certain representatives and employees of foreign governments accredited to the headquarters of the United Nations or to a specialized agency of the United Nations. The persons entitled to the benefit of this law will be identified to the Treasury Department by the Department of State, and such benefits shall be accorded only upon instructions from the Treasury Department or the office of the Commissioner of Customs.

## DAMAGE, LOSS, AND THEFT

Allowance in duties for goods lost or stolen while in the appraiser's stores, and for injury or total or partial destruction of imported goods by casualty after they arrive within customs jurisdiction and before they are finally cleared through customs, is authorized by section 563(a) of the Tariff Act of 1930.

## DESTRUCTION

When imported merchandise is found by the appraising officer to be entirely without commercial value by reason of damage or deterioration, an allowance in duties on such merchandise may be made on the ground of nonimportation. (Section 15.10, Customs Regulations of 1943.)

Remission or refund of duties on goods entered under bond under any provision of the customs laws and thereafter destroyed under customs supervision at the request and expense of the consignee within the bond period is authorized by section 557(c) of the Tariff Act of 1930, as amended.

Destruction (con.):

Refund of duties when prohibited articles which have been regularly entered in good faith are thereafter exported or destroyed pursuant to a law of the United States and under proper supervision is authorized by section 558(a)(2) of the Tariff Act of 1930, as amended.

Remission or refund of duties on goods entered under bond under any provision of the customs laws and thereafter destroyed by death or casualty within the bond period is authorized by section 558(a)(3) of the Tariff Act of 1930, as amended.

## EMERGENCIES

If the President proclaims the existence of an emergency, free entry may be allowed for food, clothing, and medical, surgical, and other supplies for use in emergency relief work under the provisions of section 318 of the Tariff Act of 1930.

## EXHIBITIONS

Commercial exhibitions - Rockefeller Center:

All articles which shall be imported from foreign countries for the sole purpose of exhibition or display at a permanent exhibition or exhibitions and/or at a temporary exhibition or exhibitions of the arts, sciences, and industries, and products of the soil, mine, and sea, to be held at any time and from time to time by Rockefeller Center (Incorporated), a corporation organized under the laws of the State of New York, and/or by its tenants or licensees in a building or buildings to be owned by Rockefeller Center (Incorporated), and to be a part of and to be known as Rockefeller Center and to be located between Fifth and Sixth* Avenues and Forty-eighth and Fifty-first Streets, in the Borough of Manhattan, city and State of New York, upon which articles there shall be a tariff or customs duty, shall be admitted free of such tariff, customs duty, fees, or charges under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during or at the close of any exhibition held pursuant to this Act, to sell for delivery at the close thereof any goods or property imported for and actually displayed at such exhibitions, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury shall prescribe:

(*) Avenue of the Americas

Commercial exhibitions (con.):

Provided, That all such articles, when sold or withdrawn for consumption or use in the United States, shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of their withdrawal and to the requirements of the tariff laws in effect at such date:

And provided further, That Rockefeller Center (Incorporated) shall be deemed, for customs purposes only, to be the sole consignee of all merchandise imported under the provisions of this Act, and that all necessary governmental expenses incurred as a result of exhibitions authorized under this Act, including the salaries of customs officials in charge of imported articles, shall be paid to the Treasury of the United States by Rockefeller Center (Incorporated) under regulations to be prescribed by the Secretary of the Treasury:

And provided further, That all such articles shall, at the expiration of 2 years, be subject to the import duty then in force, unless the same shall have been sold or exported from this country prior to that period of time:

And provided further, That nothing in this Act contained shall be construed as an invitation, express or implied, from the Government of the United States to any foreign government, State, municipality, corporation, partnership, or individual to import any article for the purpose of exhibition at the said exhibitions. (19 USC 144a; TD 46094.)

Acts of Congress substantially like the one in favor of Rockefeller Center, quoted above, are in effect in favor of --

Exhibitions to be held by the Merchants and Manufacturers' Exchange of New York, in the buildings in the city of New York owned or controlled by that organization. (Act of August 22, 1912; 37 Stat. 327; TD 32973.)

Exhibitions to be held by the Port of New York Authority in the Port Authority Commerce Building in New York City. (Act of June 25, 1936; 49 Stat. 1920; TD 48456.)

Foreign exhibitions:

Whenever any article or articles or livestock shall be sent out of the United States for temporary use or exhibition at any public exposition, fair, or conference, held in a foreign country, such articles shall be entitled to be returned to the United States, under such regulations as may be prescribed by the Secretary of the Treasury, without the payment of customs duty, whether they shall be of domestic or foreign production: Provided, That the articles of foreign production have once paid duty in the United States and no drawback has been allowed thereon, and if any domestic articles are subject to internal-revenue tax, such tax shall be proved to have been paid before exportation and not refunded. (19 USC 194.)

Foreign exhibitions (con.):

The privilege of free entry * * * [referred to in the foregoing paragraph] shall apply to wild and other animals of foreign origin taken abroad temporarily for exhibition in connection with any circus or menagerie, subject, however, to the conditions and limitations prescribed in said section. The provisions of this section shall apply only in such cases as those of foreign-born animals taken abroad, and inventories of which are filed prior to their leaving the country with the collector of customs at the port of their departure. (19 USC 195.)

Public fairs and expositions:

From time to time special acts of Congress provide for the free entry of articles imported for exhibition at public fairs and expositions to be held at stated times and places. Typical statutes of this kind are --

A Century of Progress - Chicago - Act of May 21, 1934; 48 Stat. 793; TD 47083.

Golden Gate International Exposition - San Francisco - Act of May 18, 1937; 50 Stat. 187; TD 49447. Act of April 29, 1939; 53 Stat. 625; TD 49884, TD 49953; Act of January 31, 1940; 54 Stat. 18; TD 50115. Act of May 11, 1940; 54 Stat. 180; TD 50170. Act of July 18, 1941; 55 Stat. 600; TD 50491.

New York World's Fair 1939-1940 - Act of August 16, 1937; 50 Stat. 668; TD 49448; and the statutes identified above in connection with TDs 49884, 50115, 50170, and 50491.

International Industrial Exposition - Atlantic City, N. J. - Act of June 8, 1948; 62 Stat. 345; TD 51949.

## GRAIN FOR GRINDING

Grain brought into the United States in wagons or other ordinary road vehicles, by farmers residing in the Dominion of Canada, to be ground by mills owned by citizens of the United States, shall not be deemed to be imported or liable to import duties. Such grain shall be brought into the United States under such regulations as the Treasury Department may prescribe to prevent fraud and evasion, and shall be returned as in like manner provided by such regulations. Entry shall be made of and duties paid upon all such grain as shall be taken or received by mill owners as tolls for such grinding, under like regulations provided by the Treasury Department. (19 USC 193.)

## INTANGIBLES ETC.

Certain types of articles are exempt from duty on the basis of their not being "articles" within the meaning of the tariff laws imposing duties. The exempt status of the following on this basis is well established:

Corpses, together with their coffins and accompanying flowers (TD 21464, TD 44106).

Currency (metal or paper) in current circulation in any country and imported for monetary purposes (TD 48907-6).

Electricity (TD 10086).

Securities and similar evidences of value.

Vessels which are not motor boats within the purview of paragraph 370, Tariff Act of 1930 (142 US 479, 166 US 110).

## INTERNATIONAL TRAFFIC

Section 308(5) of the Tariff Act of 1930, as amended, provides in part that "nothing in this Act shall be construed as altering the customary exceptions of vehicles and other instruments of international traffic from the application of the customs laws."

Automobiles and other vehicles taken abroad and returned:

Automobiles, aircraft, and other vehicles, boats, teams, and saddle horses of domestic origin, or of foreign origin if duty-paid, together with their accessories, taken abroad by the owner or his agent for noncommercial use and returned for the account of such owner are admitted free of duty. No duty is assessed on repairs made abroad to such articles if the repairs are incidental to the foreign use and do not improve the article beyond the condition in which it left the United States. (Section 10.42(a), (b), and (g), Customs Regulations of 1943.)

Automobiles, other vehicles, and small boats of foreign origin which are used for commercial purposes between trans-border communities, such as delivery wagons and service trucks, are subject to duty on their first arrival, but are thereafter admitted free of duty so long as they are continuously employed in international traffic.

Bridges and tunnels:

Material and equipment of foreign origin for use in building a bridge or tunnel over or under waters between the United States and a foreign country are not subjected to duty. This exemption is limited to material for installation in the bridge or tunnel proper and is not extended to material for installation in the approaches on land at the United States end of the bridge or tunnel. Implements and plans may be landed and used on the United States shore without the payment of duty. All articles exempted under this practice are subject to customs supervision at the expense of the builder until exported or installed.

International cables:

Material for the maintenance or repair of international cables under the high seas, which requires special storage facilities for its preservation is allowed to remain in specially bonded tanks and to be withdrawn therefrom for high-seas installation without the payment of duty and without limitation of the storage period to the usual 3-year warehousing period.

Railroad equipment:

Foreign railroad equipment in use on a continuous route crossing the boundary into the United States is admitted without entry or the payment of duty to proceed to and return from the end of the run; that is, in the case of locomotives, the last place to which the locomotive takes the inbound train by a continuous haul, and, in the case of other equipment, the place of complete unloading. Switching of cars incident to the continuous run is permissible. On the return trip, a locomotive may be used only in connection with through trains crossing the boundary, including the switching to make up such trains, but the other equipment may be used in such trains or for such local traffic as is reasonably incidental to its economical and prompt return to the country from which it entered the United States. Empty foreign railroad cars may enter the United States without formal entry to be loaded if the passengers or goods are to be transported directly to or through the country from which the cars entered the United States. (Section 5.12, Customs Regulations of 1943.)

Trucks, busses, and taxicabs:

Trucks, busses, and taxicabs, of foreign or domestic origin, taking out merchandise or passengers for hire or leaving empty for the purpose of bringing back merchandise or passengers for hire are admitted free of duty without entry on their return to the United States upon their identity being established by state registration cards. No duty is assessed by reason of repairs required to restore any such article to the condition in which it last left the United States, or by reason of "running" repairs required for the immediate safety of transportation. (Section 10.42(f) and (g), Customs Regulations of 1943.)

Foreign-owned vehicles arriving with merchandise or passengers destined to points in the United States, or arriving empty or loaded for the purpose of taking out merchandise or passengers, are admitted free of duty. Any such vehicle in use on a regularly scheduled trip in international traffic over an established route may engage in local traffic which is incidental to the international traffic. (Section 10.41(f), Customs Regulations of 1943.)

## PHILIPPINES, IMPORTS FROM

Section 301, Tariff Act of 1930, provided that articles coming into the United States from the Philippine Islands should be subject to the duties applicable to like articles from foreign countries, except that "all articles, the growth or product of or manufactured in the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty," provided the articles were shipped from the Philippine Islands to the United States directly under a through bill of lading. Section 301 was repealed by section 511 of the Philippine Trade Act of 1946 (60 Stat. 158.)

Under the Philippine Trade Act of 1946 (22 USC 1251-1360) and the exclusive trade agreement between the United States and the Republic of the Philippines (61 Stat. 2611), the tariff status of direct and indirect importations from the Philippines is as follows:

"Philippine articles"[1/] entered, or withdrawn from warehouse, for consumption before July 4, 1954, are exempt from ordinary customs duties and import taxes, except that no exemption is allowed from the import tax prescribed by section 2491(c) of the Internal Revenue Code on the basis of a rate prescribed in section 2470 of that Code,[2/] and no exemption is allowed from the import tax prescribed by section 3500 of the Internal Revenue Code.[3/] (22 USC 1251, 1360(a)(3); TD 51453.)

All imports, except "Philippine articles," are subject to the same tariff treatment as like articles produced in and imported from any other foreign country (except Cuba). (22 USC 1353.)

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1/ The term "Philippine article" means an article which is the product of the Philippines, but does not include any article produced with the use of materials imported into the Philippines which are products of any foreign country (except the United States) if the aggregate value of such imported materials when landed at the Philippine port of entry, exclusive of any landing cost and Philippine duty, was more than 20 per centum of the appraised customs value of the article imported into the United States. (22 USC 1360(a)(4).)

2/ See page 253 of this section.

3/ See page 257 of this section.

Philippines, imports from (con.):

During the period from January 1, 1946, to July 3, 1954, both dates inclusive, the total amounts of the following "Philippine articles" and other Philippine products which may be entered, or withdrawn from warehouse, for consumption in any calendar year are limited to the absolute quotas respectively indicated:

| "Philippine articles" and other Philippine products: | Annual quantity |
|---|---|
| Cordage, including yarns, twines (including binding twines described in paragraph 1622, Tariff Act of 1930), cords, cordage, rope, and cable, tarred or untarred, wholly or in chief value of manila (abaca) or other hard fiber (22 USC 1262) ..... | 6,000,000 lb. |
| "Philippine articles:" | |
| Sugars (22 USC 1261) ..... | 952,000 tons of 2,000 lb. each 1/ |
| Rice, including rice meal, flour, polish, and bran (22 USC 1263) ..... | 1,040,000 lb. |
| Cigars (exclusive of cheroots and paper cigars and not including cigarettes) (22 USC 1264) ..... | 200,000,000 cigars |
| Scrap tobacco, and stemmed and unstemmed filler tobacco described in paragraph 602, Tariff Act of 1930 (22 USC 1264) ..... | 6,500,000 lb. |
| Coconut oil (22 USC 1264) ..... | 200,000 tons |
| Buttons of pearl or shell (22 USC 1264) | 850,000 gross |

The foregoing which are "Philippine articles" are exempt from ordinary customs duties as above stated with respect to other such articles. Cordage which is within the quota but not a "Philippine article" is subject to the same tariff treatment as like merchandise from any other foreign country (except Cuba). (22 USC 1255.)

Information concerning the tariff and quota status of imports from the Philippines after July 3, 1954, is set forth in sections 1252-1260, title 22, of the United States Code.

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1/ Of which not over 56,000 tons of 2,000 lb. each may be refined sugars.

## SALVAGE

When a vessel has been sunk for 2 years in territorial waters of the United States and has been abandoned by its owner, any dutiable merchandise recovered therefrom may be brought into the nearest port free of duty under the authority of section 310 of the Tariff Act of 1930.

## STOLEN ARTICLES

Articles stolen in the United States, exported without the consent of the owner, and recovered abroad are admitted free of duty as nonexportations-nonimportations. A special procedure for the return of motor vehicles, trailers, airplanes, and parts of any of these is provided for in a treaty between the United States and Mexico. (Sections 5.13 and 10.42(e), Customs Regulations of 1943.) See also TD 41110 as to a convention with Canada.

## SUPPLIES AND EQUIPMENT FOR VESSELS AND AIRCRAFT

Supplies, stores, and equipment of vessels from foreign ports may be retained on board, and in some cases may be transferred to other vessels without payment of duty under the authority of section 446 of the Tariff Act of 1930. The provisions of this statute are applied to aircraft by section 6.10b, Customs Regulations of 1943, under the authority of 49 USC 177.

Exemption from duty and internal-revenue tax for supplies for certain vessels and for supplies and equipment for certain aircraft when withdrawn from bonded warehouses is authorized by section 309 of the Tariff Act of 1930, as amended.

Exemption from import taxes imposed by sections 3420 to 3425, inclusive, of the Internal Revenue Code to the same extent as by section 309 of the tariff act, and also in a limited number of additional cases. See 26 USC 3451.

## TEMPORARY IMPORTATIONS

Provisions for the free entry of temporary importations under bonds to assure exportation for certain articles in addition to those provided for in paragraphs 1607, 1747, and 1808 (pages 232, 243, 249) appear in section 308 of the Tariff Act of 1930, as amended.

## WAR MATERIAL

The Secretary of the Navy is authorized to make emergency purchases of war material abroad: Provided, That when such purchases are made abroad, this material shall be admitted free of duty. (34 USC 568.)

The Secretary of the Army and the Secretary of the Air Force shall have the same authority with respect to emergency purchases of war material abroad as the Secretary of the Navy has with respect to such purchases under the Act of June 30, 1914 [34 USC 568]. (41 USC Supp. II 161.)

The authority contained in 34 USC 568 to import emergency purchases of war material free of duty is also extended to the Secretary of the Treasury and the United States Atomic Energy Commission. Such authority will expire at the close of business on October 28, 1952. (50 USC 601, 621; Executive Order 9177, as modified by Executive Order 9903; Executive Order 9829; TDs 50651, 50684, 51801.)

The Bureau of Federal Supply, General Services Administration, is authorized to import free of duty certain strategic and critical materials. (Section 502(d)(6), Public Law 152, approved June 30, 1949; BCL 2666.)

When, in the opinion of the Secretary of War, it is necessary to purchase material abroad for the manufacture of sacks for artillery cartridges, it shall be admitted free of duty. (10 USC 1208.)

## WAR-TIME EXEMPTIONS

Effects of United States personnel and evacuees:

Under such regulations as the Secretary of the Treasury may prescribe, the personal and household effects of any person in the service of the United States, or of his family, or of any person evacuated to the United States under Government orders, may be brought into the United States or any of its possessions, pursuant to Government orders or instructions, without the payment of any duty or tax imposed upon, or by reason of, importation. - TD 50678.

This Act will have no force or effect on or after April 1, 1953, and may be terminated sooner. - TD 53071.

War-Time Exemptions (con.):

Gifts from United States servicemen:

Under such regulations as the Secretary of the Treasury shall prescribe so much of any shipment as does not exceed $50 in value shall be admitted into the United States or its Territories or possessions free of all customs duties, charges, or exactions, or internal-revenue taxes imposed upon or by reason of importation, if there is filed in connection with the entry satisfactory evidence that the articles for which free entry is claimed were purchased in or through authorized agencies of the armed forces of the United States or in accordance with regulations prescribed by the major geographical commands of the United States armed forces, and are bona fide gifts from a member of the armed forces of the United States on duty outside the continental limits of the United States.

This Act shall terminate July 1, 1953. (Public Law 790, approved December 5, 1942, as amended by Public Law 384, approved August 8, 1947, Public Law 241, approved August 17, 1949, and Public Law 1, approved February 21, 1951; TDs 50785, 51737, 52322, 52729.)

## TEMPORARY EXEMPTIONS

Copper:

See note on page 256.

Jerked beef:

See note on page 107.

Scrap metal:

Public Law 869, 81st Congress, approved September 30, 1950 (BCL 2712), as amended by Public Law 66, 82nd Congress, approved June 30, 1951 (TD 52771), and Public Law 535, approved July 14, 1952 (TD 53068), reads as follows:

That the Act of March 13, 1942 (ch 180, 56 Stat. 171), as amended, is hereby amended to read as follows:

> "Sec. 1. (a) No duties or import taxes shall be levied, collected, or payable under the Tariff Act of 1930, as amended, or under section 3425 of the Internal Revenue Code with respect to metal scrap, or relaying and rerolling rails.
>
> "(b) The word 'scrap', as used in this Act, shall mean all ferrous and nonferrous materials and articles, of which ferrous or nonferrous metal is the

Temporary Exemptions (con.):

Scrap metal (con.):

component material of chief value, which are second-hand or waste or refuse, or are obsolete, defective or damaged, and which are fit only to be remanufactured.

"Sec. 2. Articles of which metal is the component material of chief value, other than ores or concentrates or crude metal, imported to be used in remanufacture by melting, shall be accorded entry free of duty and import tax, upon submission of proof, under such regulations and within such time as the Secretary of the Treasury may prescribe, that they have been used in remanufacture by melting: Provided, however, That nothing contained in the provisions of this section shall be construed to limit or restrict the exemption granted by section 1 of this Act."

Sec. 2. The amendment made by this Act shall be effective as to merchandise entered, or withdrawn from warehouse, for consumption on or after the day following the date of the enactment of this Act and before the close of June 30, 1953. It shall also be effective as to merchandise entered, or withdrawn from warehouse, for consumption before the period specified where the liquidation of the entry or withdrawal covering the merchandise, or the exaction or decision relating to the rate of duty applicable to the merchandise, has not become final by reason of section 514, Tariff Act of 1930:

/Public Law 535, of July 14, 1952, provides that this Act shall not apply to lead scrap entered, or withdrawn from warehouse, for consumption after June 30, 1952./

Zinc:

See note 1 on page 96.

Section II

# SPECIAL AND ADMINISTRATIVE PROVISIONS of the TARIFF ACT OF 1930, as amended

as of July 1, 1952

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SECTION II

TITLE III -- SPECIAL PROVISIONS

Part I -- Miscellaneous

[SEC. 301, prescribing tariff relations between the United States and the Philippine Islands, was repealed by section 511 of the Philippine Trade Act of 1946 (60 Stat. 158). For the superseding law, see U. S. Code, 1946 ed., title 22, secs. 1251-1360, and page 182, and following, of the preceding section of this volume.]

[SEC. 302, relating to the application of the internal-revenue laws of the United States to articles going into Puerto Rico from the United States, was repealed by section 4 of the Act of February 10, 1939 (53 Stat. 1-first). For the superseding law, see U. S. Code, 1946 ed., title 26, sec. 3361(b).]

SEC. 303. COUNTERVAILING DUTIES.

Whenever any country, dependency, colony, province, or other political subdivision of government, person, partnership, association, cartel, or corporation shall pay or bestow, directly or indirectly, any bounty or grant upon the manufacture or production or export of any article or merchandise manufactured or produced in such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The Secretary of the Treasury shall from time to time ascertain and determine, or estimate, the net amount of each such bounty or grant, and shall declare the net amount so determined or estimated. The Secretary of the Treasury shall make all regulations he may deem necessary for the identification of such articles and merchandise and for the assessment and collection of such additional duties. 1/

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1/ For countervailing duty orders currently in effect, see section 16.24 of the Customs Regulations of 1943.

SEC. 304. MARKING OF IMPORTED ARTICLES AND CONTAINERS.

(a) Marking of Articles.--- Except as hereinafter provided, every article of foreign origin (or its container, as provided in subsection (b) hereof) imported into the United States shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or container) will permit in such manner as to indicate to an ultimate purchaser in the United States the English name of the country of origin of the article. The Secretary of the Treasury may by regulations --

(1) Determine the character of words and phrases or abbreviations thereof which shall be acceptable as indicating the country of origin and prescribe any reasonable method of marking, whether by printing, stenciling, stamping, branding, labeling, or by any other reasonable method, and a conspicuous place on the article (or container) where the marking shall appear;

(2) Require the addition of any other words or symbols which may be appropriate to prevent deception or mistake as to the origin of the article or as to the origin of any other article with which such imported article is usually combined subsequent to importation but before delivery to an ultimate purchaser; and

(3) Authorize the exception of any article from the requirements of marking if --

(A) Such article is incapable of being marked;

(B) Such article cannot be marked prior to shipment to the United States without injury;

(C) Such article cannot be marked prior to shipment to the United States, except at an expense economically prohibitive of its importation;

(D) The marking of a container of such article will reasonably indicate the origin of such article;

(E) Such article is a crude substance;

(F) Such article is imported for use by the importer and not intended for sale in its imported or any other form;

(G) Such article is to be processed in the United States by the importer or for his account otherwise than for the purpose of concealing the origin of such article and in such manner that any mark contemplated by this section would necessarily be obliterated, destroyed, or permanently concealed;

(H) An ultimate purchaser, by reason of the character of such article or by reason of the circumstances of its importation, must necessarily know the country of origin of such article even though it is not marked to indicate its origin;

(I) Such article was produced more than twenty years prior to its importation into the United States; or

Notices published TD 49690 TD 49835 TD 49896

(J) Such article is of a class or kind with respect to which the Secretary of the Treasury has given notice by publication in the weekly Treasury Decisions within two years after July 1, 1937, that articles of such class or kind were imported in substantial quantities during the five-year period immediately preceding January 1, 1937, and were not required during such period to be marked to indicate their origin: Provided, That this subdivision (J) shall not apply after September 1, 1938, to sawed lumber and timbers, telephone, trolley, electric-light, and telegraph poles of wood, and bundles of shingles; but the President is authorized to suspend the effectiveness of this proviso if he finds such action required to carry out any trade agreement entered into under the authority of the Act of June 12, 1934 (U.S.C., 1934 edition, title 19, secs. 1351-1354), as extended.

Proviso suspended TD 49750 TD 51802

(b) Marking of Containers.— Whenever an article is excepted under subdivision (3) of subsection (a) of this section from the requirements of marking, the immediate container, if any, of such article, or such other container or containers of such article as may be prescribed by the Secretary of the Treasury, shall be marked in such manner as to indicate to an ultimate purchaser in the United States the English name of the country of origin of such article, subject to all provisions of this section, including the same exceptions as are applicable to articles under subdivision (3) of subsection (a). If articles are excepted from marking requirements under clause (F), (G), or (H) of subdivision (3) of subsection (a) of this section, their usual containers shall not be subject to the marking requirements of this section. Usual containers in use as such at the time of importation shall in no case be required to be marked to show the country of their own origin.

(c) Additional Duties For Failure to Mark.-- If at the time of importation any article (or its container, as provided in subsection (b) hereof) is not marked in accordance with the requirements of this section, and if such article is not exported or destroyed or the article (or its container, as provided in subsection (b) hereof) marked after importation in accordance with the requirements of this section (such exportation, destruction, or marking to be accomplished under customs supervision prior to the liquidation of the entry covering the article, and to be allowed whether or not the article has remained in continuous customs custody), there shall be levied,

collected, and paid upon such article a duty of 10 per centum ad valorem, which shall be deemed to have accrued at the time of importation, shall not be construed to be penal, and shall not be remitted wholly or in part nor shall payment thereof be avoidable for any cause. Such duty shall be levied, collected, and paid in addition to any other duty imposed by law and whether or not the article is exempt from the payment of ordinary customs duties. The compensation and expenses of customs officers and employees assigned to supervise the exportation, destruction, or marking to exempt articles from the application of the duty provided for in this subsection shall be reimbursed to the Government by the importer.

(d) Delivery Withheld Until Marked.— No imported article held in customs custody for inspection, examination, or appraisement shall be delivered until such article and every other article of the importation (or their containers), whether or not released from customs custody, shall have been marked in accordance with the requirements of this section or until the amount of duty estimated to be payable under subsection (c) of this section has been deposited. Nothing in this section shall be construed as excepting any article (or its container) from the particular requirements of marking provided for in any other provision of law.

(e) Penalties.— If any person shall, with intent to conceal the information given thereby or contained therein, deface, destroy, remove, alter, cover, obscure, or obliterate any mark required under the provisions of this Act, he shall, upon conviction, be fined not more than $5,000 or imprisoned not more than one year, or both. [Section 3, Customs Administrative Act of 1938, 52 Stat. 1077.]

SEC. 305. IMMORAL ARTICLES — IMPORTATION PROHIBITED.

All persons are prohibited from importing into the United States from any foreign country any book, pamphlet, paper, writing, advertisement, circular, print, picture, or drawing containing any matter advocating or urging treason or insurrection against the United States, or forcible resistance to any law of the United States, or containing any threat to take the life of or inflict bodily harm upon any person in the United States, or any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article which is obscene or immoral, or any drug or medicine or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any printed paper that may be used as a lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all

such articles and, unless it appears to the satisfaction of the collector that the obscene or other prohibited articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee, the entire contents of the package in which such articles are contained, shall be subject to seizure and forfeiture as hereinafter provided: Provided, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this subdivision: Provided further, That the Secretary of the Treasury may, in his discretion, admit the so-called classics or books of recognized and established literary or scientific merit, but may, in his discretion, admit such classics or books only when imported for noncommercial purposes.

Upon the appearance of any such book or matter at any customs office, the same shall be seized and held by the collector to await the judgment of the district court as hereinafter provided; and no protest shall be taken to the United States Customs Court from the decision of the collector. Upon the seizure of such book or matter the collector shall transmit information thereof to the district attorney of the district in which is situated the office at which such seizure has taken place, who shall institute proceedings in the district court for the forfeiture, confiscation, and destruction of the book or matter seized. Upon the adjudication that such book or matter thus seized is of the character the entry of which is by this section prohibited, it shall be ordered destroyed and shall be destroyed. Upon adjudication that such book or matter thus seized is not of the character the entry of which is by this section prohibited, it shall not be excluded from entry under the provisions of this section.

In any such proceeding any party in interest may upon demand have the facts at issue determined by a jury and any party may have an appeal or the right of review as in the case of ordinary actions or suits.

[Subsection (b) of section 305, prescribing penalties on Government employees who knowingly aid in any violation of this section, was repealed by section 21 of the Act of June 25, 1948 (62 Stat. 862 ). For the superseding law see U. S. Code, 1946 ed., Supp. II, title 18, sec. 552.]

SEC. 306. CATTLE, SHEEP, SWINE, AND MEATS -- IMPORTATION PROHIBITED IN CERTAIN CASES.

(a) Rinderpest and Foot-and-Mouth Disease.-- If the Secretary of Agriculture determines that rinderpest or foot-and-mouth disease exists in any foreign country, he shall officially notify the Secretary of the Treasury and give public notice thereof,

and thereafter, and until the Secretary of Agriculture gives notice in a similar manner that such disease no longer exists in such foreign country, the importation into the United States of cattle, sheep, or other domestic ruminants, or swine, or of fresh, chilled, or frozen beef, veal, mutton, lamb, or pork, from such foreign country, is prohibited.

(b) Meats Unfit for Human Food.-- No meat of any kind shall be imported into the United States unless such meat is healthful, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders such meat unhealthful, unwholesome, or unfit for human food, and unless such meat also complies with the rules and regulations made by the Secretary of Agriculture. All imported meats shall, after entry into the United States in compliance with such rules and regulations, be deemed and treated as domestic meats within the meaning of and subject to the provisions of the Act of June 30, 1906 (Thirty-fourth Statutes at Large, page 674), commonly called the "Meat Inspection Amendment," and the Act of June 30, 1906 (Thirty-fourth Statutes at Large, page 768), commonly called the "Food and Drugs Act," and Acts amendatory of, supplementary to, or in substitution for such Acts.

(c) Regulations.-- The Secretary of Agriculture is authorized to make rules and regulations to carry out the purposes of this section, and in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction of all cattle, sheep, and other domestic ruminants, and swine, and of all meats, offered for entry and refused admission into the United States, unless such cattle, sheep, domestic ruminants, swine, or meats be exported by the consignee within the time fixed therefor in such rules and regulations.

SEC. 307. CONVICT MADE GOODS -- IMPORTATION PROHIBITED.

All goods, wares, articles, and merchandise mined, produced or manufactured wholly or in part in any foreign country by convict labor or/and forced labor or/and indentured labor under penal sanctions shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision. The provisions of this section relating to goods, wares, articles, and merchandise mined, produced, or manufactured by forced labor or/and indentured labor, shall take effect on January 1, 1932; but in no case shall such provisions be applicable to goods, wares, articles, or merchandise so mined, produced, or manufactured which are not mined, produced, or manufactured in such quantities in the United States as to meet the consumptive demands of the United States.

"Forced labor," as herein used, shall mean all work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer himself voluntarily.

SEC. 308. TEMPORARY FREE IMPORTATION UNDER BOND FOR EXPORTATION.

The following articles, when not imported for sale or for sale on approval, may be admitted into the United States under such rules and regulations as the Secretary of the Treasury may prescribe, without the payment of duty, under bond for their exportation within six months from the date of importation, which period may, in the discretion of the Secretary of the Treasury (whether such articles are imported before or after this section becomes effective), be extended, upon application, for a further period not to exceed six months:

(1) Articles to be repaired, altered, or otherwise changed in condition by processes which do not result in articles manufactured or produced in the United States;

(2) Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishment, and not for sale;

(3) Samples solely for use in taking orders for merchandise, or for examination with a view to reproduction;

(4) Articles intended solely for experimental purposes, and upon satisfactory proof to the Secretary that any such article has been destroyed because of its use for experimental purposes such bond may be canceled without the payment of duty;

(5) Automobiles, motorcycles, bicycles, airplanes, airships, balloons, boats, racing shells, and similar vehicles and craft, and horses, and the usual equipment of the foregoing; all the foregoing which are brought temporarily into the United States by nonresidents (A) for the purpose of taking part in races or other specific contests, or (B) for the transportation of such nonresidents, their families and guests, and such incidental carriage of articles as may be necessary and appropriate to the purposes of the journey, but not to be used for the transportation of persons or articles for hire nor in any case primarily for the carriage of articles (but nothing in this Act shall be construed as altering the customary exceptions of vehicles and other instruments of international traffic from the application of the customs laws); and in the case of horses, vehicles, and craft entered under this subdivision collectors of customs may, under such regulations as the Secretary of the Treasury may prescribe, defer the exaction of a bond for

not to exceed ninety days (or six months in the case of such horses, vehicles, and craft from a country which accords a similar privilege to horses, vehicles, and craft from the United States) after the date of importation, but unless such horse, vehicle, or craft is exported or the bond is given within the period of such deferment, such horse, vehicle, or craft shall be subject to forfeiture;

(6) Locomotives and other railroad equipment brought temporarily into the United States for use in clearing obstructions, fighting fires, or making emergency repairs on railroads within the United States, or for use in transportation otherwise than in international traffic when the Secretary of the Treasury finds that the temporary use of foreign railroad equipment is necessary to meet an emergency;

(7) Containers for compressed gases which comply with the laws and regulations for the transportation of such containers in the United States;

(8) Articles imported by illustrators and photographers for use solely as models in their own establishments, in the illustrating of catalogues, pamphlets, or advertising matter;

(9) Professional equipment, tools of trade, and camping equipment imported for their own use by nonresidents sojourning temporarily in the United States, and articles of special design for temporary use exclusively in connection with the manufacture or production of articles for export. [As amended by section 4 of the Customs Administrative Act of 1938, 52 Stat. 1079.]

SEC. 309. SUPPLIES FOR CERTAIN VESSELS AND AIRCRAFT.

(a) Exemption from Customs Duties and Internal-Revenue Tax.--Articles of foreign or domestic manufacture or production may, under such regulations as the Secretary of the Treasury may prescribe, be withdrawn from bonded warehouses, bonded manufacturing warehouses, or continuous customs custody elsewhere than in a bonded warehouse free of duty or internal-revenue tax, or from any internal revenue bonded warehouse, from any brewery, or from any winery premises or bonded premises for the storage of wine, free of internal revenue tax for supplies (not including equipment) of vessels of war, in ports of the United States, of any nation which may reciprocate such privilege toward the vessels of war of the United States in its ports, or for supplies (not including equipment) of vessels employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions, or for supplies (not including equipment) of aircraft registered in the United States and actually engaged in foreign trade or trade between the United States and any of its possessions, or for supplies (including equipment), maintenance, or repair of aircraft registered in any foreign country and actually engaged in foreign trade or trade between

the United States and any of its possessions, where such trade by foreign aircraft is permitted.

(b) Drawback.-- Articles withdrawn from bonded warehouses, bonded manufacturing warehouses, or continuous customs custody elsewhere than in a bonded warehouse and articles of domestic manufacture or production, laden as supplies upon any such foreign vessel or any such vessel or aircraft of the United States or laden as supplies (including equipment) upon, or used in the maintenance or repair of, any such foreign aircraft, shall be considered to be exported within the meaning of the drawback provisions of this Act.

(c) Articles Removed in, or Returned to, the United States.-- Any article exempted from duty or tax, or in respect of which drawback has been allowed, under this section or section 317 of this Act and thereafter removed in the United States from any vessel or aircraft, or otherwise returned to the United States, shall be treated as an importation from a foreign country.

(d) Reciprocal Privileges.-- The privileges granted by this section and section 317 of this Act in respect of aircraft registered in a foreign country shall be allowed only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States. If the Secretary of Commerce shall advise the Secretary of the Treasury that he has found that a foreign country has discontinued, or will discontinue, the allowance of such privileges, the privileges granted by this section and such section 317 shall not apply thereafter in respect of aircraft registered in that foreign country. [Section 5(a), Customs Administrative Act of 1938 (52 Stat. 1080), as amended by section 3 of the Act of July 22, 1941 (55 Stat. 602).]

SEC. 310. FREE IMPORTATION OF MERCHANDISE RECOVERED FROM SUNKEN AND ABANDONED VESSELS.

Whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 311. BONDED MANUFACTURING WAREHOUSES.

All articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall,

under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: Provided, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: Provided further, That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

No flour, manufactured in a bonded manufacturing warehouse from wheat imported after ninety days after the date of the enactment of this Act, shall be withdrawn from such warehouse for exportation without payment of a duty on such imported wheat equal to any reduction in duty which by treaty will apply in respect of such flour in the country to which it is to be exported. [See section 2(a) of the Act of June 12, 1934, as set forth in the note appended to section 350 of this Act.]

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Articles or materials received into such bonded manufacturing warehouse or articles manufactured therefrom may be withdrawn or removed therefrom for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: Provided, That the by-products incident to the processes

of manufacture, including waste derived from cleaning rice in bonded warehouses under the Act of March 24, 1874,[1] in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected by law if such waste or by-products were imported from a foreign country: Provided, That all waste material may be destroyed under Government supervision. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: Provided, That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of section 3433 of the Revised Statutes[2] shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Distilled spirits and wines which are rectified in bonded manufacturing warehouses, class six, and distilled spirits which are reduced in proof and bottled in such warehouses, shall be deemed to have been manufactured within the meaning of this section, and may be withdrawn as hereinbefore provided, and likewise for shipment

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1/ The Act of March 24, 1874, was repealed by section 643 of the Tariff Act of 1922 (42 Stat. 989).

2/ R. S. 3433 has been superseded by section 3177 of the Internal Revenue Code (U. S. Code, 1946 ed., title 26, sec. 3177).

in bond to Puerto Rico, subject to the provisions of this section, and under such regulations as the Secretary of the Treasury may prescribe, there to be withdrawn for consumption or be rewarehoused and subsequently withdrawn for consumption: Provided, That upon withdrawal in Puerto Rico for consumption, the duties imposed by the customs laws of the United States shall be collected on all imported merchandise (in its condition as imported) and imported containers used in the manufacture and putting up of such spirits and wines in such warehouses: Provided further, That no internal-revenue tax shall be imposed on distilled spirits and wines rectified in class six warehouses if such distilled spirits and wines are exported or shipped in accordance with the provisions of this section, and that no person rectifying distilled spirits or wines in such warehouses shall be subject by reason of such rectification to the payment of special tax as a rectifier. [As amended by section 404 of the Act of June 26, 1936 (49 Stat. 1960).]

SEC. 312. BONDED SMELTING WAREHOUSES.

The works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may, upon the giving of satisfactory bonds, be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon, and there smelted or refined, or both, together with ores or crude metals of home or foreign production: Provided, That the bonds shall be charged with a sum equal in amount to the regular duties which would have been payable on such ores and crude metals if entered for consumption at the time of their importation, and the several charges against such bonds shall be canceled upon the exportation or delivery to a bonded manufacturing warehouse established under the preceding section of this title of a quantity of the same kind of metal equal to the quantity of metal producible from the smelting or refining, or both, of the dutiable metal contained in such ores or crude metals, due allowance being made of the smelter wastage as ascertained from time to time by the Secretary of the Treasury: Provided further, That the said metals so producible, or any portion thereof, may be withdrawn for domestic consumption or transferred to a bonded customs warehouse and withdrawn therefrom and the several charges against the bonds canceled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: Provided further, That on the arrival of the ores and crude metals at such establishments they shall be sampled and assayed according to commercial methods under the supervision of Government officers: Provided further, That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: Provided further, That all regulations for

the carrying out of this section shall be prescribed by the Secretary of the Treasury: And provided further, That the several charges against the bonds of any smelting warehouse established under the provisions of this section may be canceled upon the exportation or transfer to a bonded manufacturing warehouse from any other bonded smelting warehouse established under this section of a quantity of the same kind of metal, in excess of that covered by open bonds, equal to the amount of metal producible from the smelting or refining, or both, of the dutiable metal contained in the imported ores and crude metals, due allowance being made of the smelter wastage as ascertained from time to time by the Secretary of the Treasury.

SEC. 313. DRAWBACK AND REFUNDS.

(a) Articles Made from Imported Merchandise.-- Upon the exportation of articles manufactured or produced in the United States with the use of imported merchandise, the full amount of the duties paid upon the merchandise so used shall be refunded as drawback, less 1 per centum of such duties, except that such duties shall not be so refunded upon the exportation of flour or by-products produced from wheat imported after ninety days after the date of the enactment of this Act. Where two or more products result from the manipulation of imported merchandise, the drawback shall be distributed to the several products in accordance with their relative values at the time of separation.

(b) Substitution for Drawback Purposes.-- If imported duty-paid sugar, or metal, or ore containing metal, or flaxseed or linseed, or flaxseed or linseed oil, and duty-free or domestic merchandise of the same kind and quality are used in the manufacture or production of articles within a period not to exceed one year from the receipt of such imported merchandise by the manufacturer or producer of such articles, there shall be allowed upon the exportation of any such articles, notwithstanding the fact that none of the imported merchandise may actually have been used in the manufacture or production of the exported articles, an amount of drawback equal to that which would have been allowable had the sugar, or metal, or ore containing metal, or flaxseed or linseed, or flaxseed or linseed oil, used therein been imported; but the total amount of drawback allowed upon the exportation of such articles, together with the total amount of drawback allowed in respect of such imported merchandise under any other provision of law, shall not exceed 99 per centum of the duty paid on such imported merchandise.

(c) Merchandise not Conforming to Sample or Specifications.-- Upon the exportation of merchandise not conforming to sample or specifications upon which the duties have been paid and which have been entered or withdrawn for consumption and, within thirty days after release from customs custody, returned to customs custody

for exportation, the full amount of the duties paid upon such merchandise shall be refunded as drawback, less 1 per centum of such duties.

(d) Flavoring Extracts and Medicinal or Toilet Preparations.— Upon the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used.

Upon the exportation of bottled distilled spirits and wines manufactured or produced in the United States on which an internal-revenue tax has been paid, there shall be allowed, under regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, a drawback equal in amount to the tax found to have been paid on such bottled distilled spirits and wines: Provided, That such distilled spirits and wines have been bottled especially for export, under regulations prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

(e) Imported Salt for Curing Fish.— Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, whether such fish are taken by licensed or unlicensed vessels, and upon proof that the salt has been used for either of such purposes, the duties on the same shall be remitted.

(f) Exportation of Meats Cured with Imported Salt.— Upon the exportation of meats, whether packed or smoked, which have been cured in the United States with imported salt, there shall be refunded, upon satisfactory proof that such meats have been cured with imported salt, the duties paid on the salt so used in curing such exported meats, in amounts not less than $100.

(g) Materials for Construction and Equipment of Vessels Built for Foreigners.— The provisions of this section shall apply to materials imported and used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

(h) Time Limitation on Exportation.— No drawback shall be allowed under the provisions of this section or of section 6 of the Act entitled "An Act temporarily to provide revenue for the Philippine Islands, and for other purposes," approved March 8, 1902 (relating to drawback on shipments to the Philippine Islands), unless the completed article is exported, or shipped to the Philippine Islands, within three years after importation of the imported merchandise.

(i) Regulations.— The Secretary of the Treasury is authorized to prescribe regulations governing (1) the identification of imported merchandise used in the manufacture or production of articles entitled to drawback of customs duties, the ascertainment of the quantity of such merchandise used, of the time when such merchandise was received

by the manufacturer or producer of the exported articles, and of the amount of duties paid thereon, the determination of the facts of the manufacture or production of such articles in the United States and their exportation therefrom, the time within which drawback entries on such articles shall be filed and completed, to entitle such articles to drawback, and the payment of drawback due thereon; (2) the identification of merchandise withdrawn for consumption and returned to customs custody for exportation, the determination of the facts of nonconformity thereof to sample or specifications and of exportation thereof from the United States, and the payment of the drawback due thereon; (3) the determination and payment of drawback of internal-revenue tax on domestic distilled spirits and wines, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as the Secretary of the Treasury deems necessary; (4) the remission of duties on imported salt used in curing fish, including the production of proof that the salt has been so used; and (5) the refunding of duties paid upon imported salt used in curing exported meats, including the production of proof that the salt has been so used; and designating the person to whom refund or payment of drawback shall be made.

(j) Source of Payment.-- Any drawback of duties that may be authorized under the provisions of this Act shall be paid from the customs receipts of Puerto Rico, if the duties were originally paid into the Treasury of Puerto Rico. [As amended by the Act of May 17, 1932 (47 Stat. 158), and sections 402 and 403 of the Act of June 26, 1936 (49 Stat. 1960).]

[SEC. 314, relating to the reimportation of tax-free exports, was repealed by section 35 of the Customs Administrative Act of 1938 (52 Stat. 1092). For the superseding law, see paragraph 1615(f) of this Act.]

SEC. 315. EFFECTIVE DATES OF RATES OF DUTY.

On and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty upon the entry or the withdrawal thereof. Insofar as duties are based upon the quantity of any merchandise, such duties shall, except as provided in paragraph 813 and section 562 of this Act (relating respectively to certain

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beverages and to manipulating warehouses), be levied and collected upon the quantity of such merchandise at the time of its importation. No administrative ruling resulting in the imposition of a higher rate of duty or charge than the Secretary of the Treasury shall find to have been applicable to imported merchandise under an established and uniform practice shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption prior to the expiration of thirty days after the date of publication in the weekly Treasury Decisions of notice of such ruling; but this provision shall not apply with respect to the imposition of antidumping duties. [As amended by section 6 of the Customs Administrative Act of 1938 (52 Stat. 1081).]

SEC. 316. CUBAN RECIPROCITY TREATY NOT AFFECTED.

Nothing in this Act shall be construed to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on December 11, 1902, or the provisions of the Act of December 17, 1903, chapter 1. [Treaty currently inoperative - T.D. 51819.]

SEC. 317. TOBACCO PRODUCTS -- SUPPLIES FOR AIRCRAFT.

(a) The shipment or delivery of manufactured tobacco, snuff, cigars, or cigarettes, for consumption beyond the jurisdiction of the internal-revenue laws of the United States, as defined by section 3448 of the Revised Statutes,[1/] shall be deemed exportation within the meaning of the customs laws applicable to the exportation of such articles without payment of duty or internal-revenue tax.

(b) The shipment or delivery of any merchandise for use as supplies (including equipment) upon, or in the maintenance or repair of, aircraft registered in any foreign country and actually engaged in foreign trade or trade between the United States and any of its possessions, where such trade by foreign aircraft is permitted, shall be deemed an exportation within the meaning of the customs laws applicable to the exportation of such merchandise without the payment of duty or internal-revenue tax. [As amended by section 5(b) of the Customs Administrative Act of 1938 (52 Stat. 1081). References to internal-revenue laws were repealed by section 4(a) of the Act of February 10, 1939 (53 Stat. 1-first) and a superseding provision is now in section 2197(b) of the Internal Revenue Code (U. S. Code, 1946 ed., title 26, sec. 2197(b)).]

SEC. 318. EMERGENCIES.

Whenever the President shall by proclamation declare an emergency to exist by reason of a state of war, or otherwise, he may authorize the Secretary of the Treasury to extend during the continuance of such emergency the time herein prescribed for the performance of any act, and may authorize the Secretary of the Treasury

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1/ R.S. 3448 has been superseded by section 2197(a) of the Internal Revenue Code (U. S. Code, 1946 ed., title 26, sec. 2197(a)).

to permit, under such regulations as the Secretary of the Treasury may prescribe, the importation free of duty of food, clothing, and medical, surgical, and other supplies for use in emergency relief work. The Secretary of the Treasury shall report to the Congress any action taken under the provisions of this section.

SEC. 319. DUTY ON COFFEE IMPORTED INTO PUERTO RICO.

The Legislature of Puerto Rico is hereby empowered to impose tariff duties upon coffee imported into Puerto Rico, including coffee grown in a foreign country coming into Puerto Rico from the United States. Such duties shall be collected and accounted for as now provided by law in the case of duties collected in Puerto Rico. [As amended by the Act of May 17, 1932 (47 Stat. 158). Certain taxes and duties imposed on coffee brought into Puerto Rico were ratified by the Acts of June 18, 1934 (48 Stat. 1017), and August 20, 1935 (49 Stat. 665. U. S. Code, 1946 ed., title 19, sec. 1319a). See page 153 of the preceding section for current rates.]

SEC. 320. RECIPROCAL AGREEMENTS RELATING TO ADVERTISING MATTER.

With the advice and consent of the President, the Secretary of the Treasury and the Postmaster General, jointly, may, on behalf of the United States, enter into a reciprocal agreement with any foreign country to provide for the entry free of duty in the respective countries of dispatches or shipments through the mails of circulars, folders, pamphlets, books, and cards, in the nature of advertising matter (except such matter as may be printed, manufactured, or produced in a foreign country, advertising the sale of articles by persons carrying on business in the United States or containing announcements relating to the merchandise or business of such persons) to individual addressees, and may, in the event any such agreement is entered into, prescribe such rules and regulations as they may deem necessary relating to the customs and postal treatment of such matter in the United States.

SEC. 321. ADMINISTRATIVE EXEMPTIONS.

Collectors of customs are hereby authorized, under such regulations as the Secretary of the Treasury may prescribe, to disregard a difference of less than $1 between the total estimated duties or taxes deposited, or the total duties or taxes tentatively assessed, with respect to any entry of merchandise and the total amount of duties or taxes actually accruing thereon, and to admit articles free of duty when the expense and inconvenience of collecting the duty accruing thereon would be disproportionate to the amount of such duty, but the aggregate value of articles imported by one person on one day and exempted from the payment of duty under the authority of this section shall not exceed $5 in the case of articles accompanying, and for the personal or household use of, persons arriving in the United States, or $1 in any other case. [Section 7 of the Customs Administrative Act of 1938 (52 Stat. 1081).]

Part II -- United States Tariff Commission

SEC. 330. ORGANIZATION OF THE COMMISSION.

(a) Membership.-- The United States Tariff Commission (referred to in this title as the "commission") shall be composed of six commissioners to be hereafter appointed by the President by and with the advice and consent of the Senate, but each member now in office shall continue to serve until his successor (as designated by the President at the time of nomination) takes office, but in no event for longer than ninety days after the effective date of this Act. No person shall be eligible for appointment as a commissioner unless he is a citizen of the United States, and, in the judgment of the President, is possessed of qualifications requisite for developing expert knowledge of tariff problems and efficiency in administering the provisions of Part II of this title. Not more than three of the commissioners shall be members of the same political party, and in making appointments members of different political parties shall be appointed alternately as nearly as may be practicable.

(b) Terms of Office.-- Terms of office of the commissioners first taking office after the date of the enactment of this Act, shall expire, as designated by the President at the time of nomination, one at the end of each of the first six years after the date of the enactment of this Act. The term of office of a successor to any such commissioner shall expire six years from the date of the expiration of the term for which his predecessor was appointed, except that any commissioner appointed to fill a vacancy occurring prior to the expiration of the term for which his predecessor was appointed, shall be appointed for the remainder of such term.

(c) Chairman, Vice Chairman, and Salary.-- The President shall annually designate one of the commissioners as chairman and one as vice chairman of the commission. The vice chairman shall act as chairman in case of the absence or disability of the chairman. A majority of the commissioners in office shall constitute a quorum, but the commission may function notwithstanding vacancies. Each commissioner (including members in office on the date of the enactment of this Act) shall receive a salary of $11,000 a year. No commissioner shall actively engage in any other business, vocation, or employment than that of serving as a commissioner.

SEC. 331. GENERAL POWERS.

(a) Personnel.-- The commission shall appoint a secretary, who shall receive a salary of $7,500 per year, and the commission shall have authority to employ and fix the compensations of such special experts, examiners, clerks, and other employees as the commission may from time to time find necessary for the proper performance of its duties.

(b) Application of Civil Service Law.-- With the exception of the secretary, a clerk to each commissioner, and such special experts as the commission may from time tc time find necessary for the conduct of its work, all employees of the commission shall be appointed

from lists of eligibles to be supplied by the Civil Service Commission and in accordance with the civil service law.

(c) Expenses.-- All of the expenses of the commission, including all necessary expenses for transportation incurred by the commissioners or by their employees under their orders in making any investigation or upon official business in any other places than at their respective headquarters, shall be allowed and paid on the presentation of itemized vouchers therefor approved by the commission.

(d) Offices and Supplies.-- Unless otherwise provided by law, the commission may rent suitable offices for its use, and purchase such furniture, equipment, and supplies as may be necessary.

(e) Principal Office at Washington.-- The principal office of the commission shall be in the city of Washington, but it may meet and exercise all its powers at any other place. The commission may, by one or more of its members, or by such agents as it may designate, prosecute any inquiry necessary to its duties in any part of the United States or in any foreign country.

(f) Office at New York.-- The commission is authorized to establish and maintain an office at the port of New York for the purpose of directing or carrying on any investigation, receiving and compiling statistics, selecting, describing, and filing samples of articles, and performing any of the duties or exercising any of the powers imposed upon it by law.

(g) Official Seal.-- The commission is authorized to adopt an official seal, which shall be judicially noticed.

SEC. 332. INVESTIGATIONS.

(a) Investigations and Reports.-- It shall be the duty of the commission to investigate the administration and fiscal and industrial effects of the customs laws of this country now in force or which may be hereafter enacted, the relations between the rates of duty on raw materials and finished or partly finished products, the effects of ad valorem and specific duties and of compound specific and ad valorem duties, all questions relative to the arrangement of schedules and classification of articles in the several schedules of the customs law, and, in general, to investigate the operation of customs laws, including their relation to the Federal revenues, their effect upon the industries and labor of the country, and to submit reports of its investigations as hereafter provided.

(b) Investigations of Tariff Relations.-- The commission shall have power to investigate the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, economic alliances, the effect of export bounties and preferential transportation rates, the volume of importations compared with domestic production and consumption,

and conditions, causes, and effects relating to competition of foreign industries with those of the United States, including dumping and cost of production.

(c) Investigation of Paris Economy Pact.-- The commission shall have power to investigate the Paris Economy Pact and similar organizations and arrangements in Europe.

(d) Information for President and Congress.-- In order that the President and the Congress may secure information and assistance, it shall be the duty of the commission to--

(1) Ascertain conversion costs and costs of production in the principal growing, producing, or manufacturing centers of the United States of articles of the United States, whenever in the opinion of the commission it is practicable;

(2) Ascertain conversion costs and costs of production in the principal growing, producing, or manufacturing centers of foreign countries of articles imported into the United States, whenever in the opinion of the commission such conversion costs or costs of production are necessary for comparison with conversion costs or costs of production in the United States and can be reasonably ascertained;

(3) Select and describe articles which are representative of the classes or kinds of articles imported into the United States and which are similar to or comparable with articles of the United States; select and describe articles of the United States similar to or comparable with such imported articles; and obtain and file samples of articles so selected, whenever the commission deems it advisable;

(4) Ascertain import costs of such representative articles so selected;

(5) Ascertain the grower's, producer's, or manufacturer's selling prices in the principal growing, producing, or manufacturing centers of the United States of the articles of the United States so selected; and

(6) Ascertain all other facts which will show the differences in or which affect competition between articles of the United States and imported articles in the principal markets of the United States.

(e) Definitions.-- When used in this subdivision and in subdivision (d)--

(1) The term "article" includes any commodity, whether grown, produced, fabricated, manipulated, or manufactured;

(2) The term "import cost" means the price at which an article is freely offered for sale in the ordinary course of trade in the usual wholesale quantities for exportation to the United States plus, when not included in such price, all necessary expenses, exclusive of customs duties, of bringing such imported article to the United States.

[(f), directing an investigation of relative costs of imported and domestic crude petroleum, has been executed.]

(g) Reports to President and Congress.-- The commission shall put at the disposal of the President of the United States, the Committee on Ways and Means of the House of Representatives, and the Committee on Finance of the Senate, whenever requested, all information at its command, and shall make such investigations and reports as may be requested by the President or by either of said committees or by either branch of the Congress, and shall report to Congress on the first Monday of December of each year hereafter a statement of the methods adopted and all expenses incurred, and a summary of all reports made during the year.

SEC. 333. TESTIMONY AND PRODUCTION OF PAPERS.

(a) Authority to Obtain Information.-- For the purposes of carrying Part II of this title into effect the commission or its duly authorized agent or agents shall have access to and the right to copy any document, paper, or record, pertinent to the subject matter under investigation, in the possession of any person, firm, copartnership, corporation, or association engaged in the production, importation, or distribution of any article under investigation, and shall have power to summon witnesses, take testimony, administer oaths, and to require any person, firm, copartnership, corporation, or association to produce books or papers relating to any matter pertaining to such investigation. Any member of the commission may sign subpoenas, and members and agents of the commission, when authorized by the commission, may administer oaths and affirmation, examine witnesses, take testimony, and receive evidence.

(b) Witnesses and Evidence.-- Such attendance of witnesses and the production of such documentary evidence may be required from any place in the United States at any designated place of hearing. And in case of disobedience to a subpoena the commission may invoke the aid of any district or territorial court of the United States or the United States District Court for the District of Columbia in requiring the attendance and testimony of witnesses and the production of documentary evidence, and such court within the jurisdiction of which such inquiry is carried on may, in case of contumacy or refusal to obey a subpoena issued to any corporation or other person, issue an order requiring such corporation or other person to appear before the commission,

or to produce documentary evidence if so ordered or to give evidence touching the matter in question; and any failure to obey such order of the court may be punished by such court as a contempt thereof. [United States District Court for the District of Columbia redesignated by sections 88 and 132 of title 28 of the U. S. Code, as enacted on June 25, 1948.]

(c) Mandamus.-- Upon the application of the Attorney General of the United States, at the request of the commission, any such court shall have jurisdiction to issue writs of mandamus commanding compliance with the provisions of Part II of this title or any order of the commission made in pursuance thereof.

(d) Depositions.-- The commission may order testimony to be taken by deposition in any proceeding or investigation pending under Part II of this title at any stage of such proceeding or investigation. Such depositions may be taken before any person designated by the commission and having power to administer oaths. Such testimony shall be reduced to writing by the person taking the deposition, or under his direction, and shall then be subscribed by the deponent. Any person, firm, copartnership, corporation, or association, may be compelled to appear and depose and to produce documentary evidence in the same manner as witnesses may be compelled to appear and testify and produce documentary evidence before the commission, as hereinbefore provided.

(e) Fees and Mileage of Witnesses.-- Witnesses summoned before the commission shall be paid the same fees and mileage that are paid witnesses in the courts of the United States, and witnesses whose depositions are taken and the persons taking the same, except employees of the commission, shall severally be entitled to the same fees and mileage as are paid for like services in the courts of the United States: Provided, That no person shall be excused, on the ground that it may tend to incriminate him or subject him to a penalty or forfeiture, from attending and testifying, or producing books, papers, documents, and other evidence, in obedience to the subpoena of the commission; but no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpoena and under oath, he may so testify or produce evidence, except that no person shall be exempt from prosecution and punishment for perjury committed in so testifying.

(f) Statements Under Oath.-- The commission is authorized, in order to ascertain any facts required by subdivision (d) of section 332, to require any importer and any American grower, producer, manufacturer, or seller to file with the commission a statement, under oath, giving his selling prices in the United States of any article imported, grown, produced, fabricated, manipulated, or manufactured by him.

SEC. 334. COOPERATION WITH OTHER AGENCIES.

The commission shall in appropriate matters act in conjunction and cooperation with the Treasury Department, the Department of

Commerce, the Federal Trade Commission, or any other departments, or independent establishments of the Government, and such departments and independent establishments of the Government shall cooperate fully with the commission for the purposes of aiding and assisting in its work, and, when directed by the President, shall furnish to the commission, on its request, all records, papers, and information in their possession relating to any of the subjects of investigation by the commission and shall detail, from time to time, such officials and employees to said commission as he may direct.

[SEC. 335, prescribing penalties for disclosure of trade secrets by officers or employees of the commission, was repealed by section 21 of the Act of June 25, 1948 (62 Stat. 826 ). For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 1905.]

SEC. 336. EQUALIZATION OF COSTS OF PRODUCTION.

(a) Change of Classification or Duties.-- In order to put into force and effect the policy of Congress by this Act intended, the commission (1) upon request of the President, or (2) upon resolution of either or both Houses of Congress, or (3) upon its own motion, or (4) when in the judgment of the commission there is good and sufficient reason therefor, upon application of any interested party, shall investigate the differences in the costs of production of any domestic article and of any like or similar foreign article. In the course of the investigation the commission shall hold hearings and give reasonable public notice thereof, and shall afford reasonable opportunity for parties interested to be present, to produce evidence, and to be heard at such hearings. The commission is authorized to adopt such reasonable procedure and rules and regulations as it deems necessary to execute its functions under this section. The commission shall report to the President the results of the investigation and its findings with respect to such differences in costs of production. If the commission finds it shown by the investigation that the duties expressly fixed by statute do not equalize the differences in the costs of production of the domestic article and the like or similar foreign article when produced in the principal competing country, the commission shall specify in its report such increases or decreases in rates of duty expressly fixed by statute (including any necessary change in classification) as it finds shown by the investigation to be necessary to equalize such differences. In no case shall the total increase or decrease of such rates of duty exceed 50 per centum of the rates expressly fixed by statute. [This section does not apply to any article provided for in a trade agreement entered into under section 350 of this Act. See section 2(a) of the Act of June 12, 1934, as set forth in the note appended to section 350.]

(b) Change to American Selling Price.-- If the commission finds upon any such investigation that such differences can not be equalized by proceeding as hereinbefore provided, it shall so state in its report to the President and shall specify therein such ad valorem rates of duty based upon the American selling price (as defined in section 402 (g)) of the domestic article, as it finds shown by the investigation to be necessary to equalize such differences. In no case shall the total decrease of such rates of duty exceed 50 per centum of the rates expressly fixed by statute, and no such rate shall be increased.

(c) Proclamation by the President.-- The President shall by proclamation approve the rates of duty and changes in classification and in basis of value specified in any report of the commission under this section, if in his judgment such rates of duty and changes are shown by such investigation of the commission to be necessary to equalize such differences in costs of production.

(d) Effective Date of Rates and Changes.-- Commencing thirty days after the date of any presidential proclamation of approval the increased or decreased rates of duty and changes in classification or in basis of value specified in the report of the commission shall take effect.

(e) Ascertainment of Differences in Costs of Production.-- In ascertaining under this section the differences in costs of production, the commission shall take into consideration, in so far as it finds it practicable:

(1) In the Case of a Domestic Article.-- (A) The cost of production as hereinafter in this section defined; (B) transportation costs and other costs incident to delivery to the principal market or markets of the United States for the article; and (C) other relevant factors that constitute an advantage or disadvantage in competition.

(2) In the Case of a Foreign Article.-- (A) The cost of production as hereinafter in this section defined, or, if the commission finds that such cost is not readily ascertainable, the commission may accept as evidence thereof, or as supplemental thereto, the weighted average of the invoice prices or values for a representative period and/or the average wholesale selling price for a representative period (which price shall be that at which the article is freely offered for sale to all purchasers in the principal market or markets of the principal competing country or countries in the ordinary course of trade and in the usual wholesale quantities in such market or markets); (B) transportation costs and other costs incident to delivery to the principal market or markets of the United States for the article; (C) other relevant factors that constitute an advantage or disadvantage in competition, including advantages granted to the foreign producers by a government, person, partnership, corporation, or association in a foreign country.

(f) Modification of Changes in Duty.-- Any increased or decreased rate of duty or change in classification or in basis of value which has taken effect as above provided may be modified or terminated in the same manner and subject to the same conditions and limitations (including time of taking effect) as is provided in this section in the case of original increases, decreases, or changes.

(g) Prohibition Against Transfers from the Free List to the Dutiable List or from the Dutiable List to the Free List.-- Nothing in this section shall be construed to authorize a transfer of an article from the dutiable list to the free list or from the free list to the dutiable list, nor a change in form of duty. Whenever it is provided in any paragraph of Title I of this Act, or in any amendatory Act, that the duty or duties shall not exceed a specified ad valorem rate upon the articles provided for in such paragraph, no rate determined under the provisions of this section upon such articles shall exceed the maximum ad valorem rate so specified.

(h) Definitions.-- For the purpose of this section--

(1) The term "domestic article" means an article wholly or in part the growth or product of the United States; and the term "foreign article" means an article wholly or in part the growth or product of a foreign country.

(2) The term "United States" includes the several States and Territories and the District of Columbia.

(3) The term "foreign country" means any empire, country, dominion, colony, or protectorate, or any subdivision or subdivisions thereof (other than the United States and its possessions).

(4) The term "cost of production", when applied with respect to either a domestic article or a foreign article, includes for a period which is representative of conditions in production of the article: (A) The price or cost of materials, labor costs, and other direct charges incurred in the production of the article and in the processes or methods employed in its production; (B) the usual general expenses, including charges for depreciation or depletion which are representative of the equipment and property employed in the production of the article and charges for rent or interest which are representative of the cost of obtaining capital or instruments of production; and (C) the cost of containers and coverings of whatever nature, and other costs, charges, and expenses incident to placing the article in condition packed ready for delivery.

(i) Rules and Regulations of President.-- The President is authorized to make all needful rules and regulations for carrying out his functions under the provisions of this section.

(j) Rules and Regulations of Secretary of Treasury.-- The Secretary of the Treasury is authorized to make such rules and regulations as he may deem necessary for the entry and declaration of foreign articles of the class or kind of articles with respect to which a change in basis of value has been made under the provisions of subdivision (b) of this section, and for the form of invoice required at time of entry.

(k) Investigations Prior to Enactment of Act.-- All uncompleted investigations instituted prior to the approval of this Act under the provisions of section 315 of the Tariff Act of 1922, including investigations in which the President has not proclaimed changes in classification or in basis of value or increases or decreases in rates of duty, shall be dismissed without prejudice; but the information and evidence secured by the commission in any such investigation may be given due consideration in any investigation instituted under the provisions of this section.

SEC. 337. UNFAIR PRACTICES IN IMPORT TRADE.1/

(a) Unfair Methods of Competition Declared Unlawful.-- Unfair methods of competition and unfair acts in the importation of articles into the United States, or in their sale by the owner, importer, consignee, or agent of either, the effect or tendency of which is to destroy or substantially injure an industry, efficiently and economically operated, in the United States, or to prevent the establishment of such an industry, or to restrain or monopolize trade and commerce in the United States, are hereby declared unlawful, and when found by the President to exist shall be dealt with, in addition to any other provisions of law, as hereinafter provided.

(b) Investigations of Violations by Commission.-- To assist the President in making any decisions under this section the commission is hereby authorized to investigate any alleged violation hereof on complaint under oath or upon its initiative.

(c) Hearings and Review.-- The commission shall make such investigation under and in accordance with such rules as it may promulgate and give such notice and afford such hearing, and when deemed proper by the commission such rehearing, with opportunity to offer evidence, oral or written, as it may deem sufficient for a full presentation of the facts involved in such investigation. The testimony in every such investigation shall be reduced to writing, and a transcript thereof with the findings and recommendation of the commission shall be the official record of the proceedings and findings in

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1/ The importation hereafter for use, sale, or exchange of a product made, produced, processed, or mined under or by means of a process covered by the claims of any unexpired valid United States letters patent, whether issued heretofore or hereafter, shall have the same status for the purposes of section 337 of the Tariff Act of 1930 as the importation of any product or article covered by the claims of any unexpired valid United States letters patent. (Act of July 2, 1940, U. S. Code, 1946 ed., title 19, sec. 1337a.)

the case, and in any case where the findings in such investigation show a violation of this section, a copy of the findings shall be promptly mailed or delivered to the importer or consignee of such articles. Such findings, if supported by evidence, shall be conclusive, except that a rehearing may be granted by the commission and except that, within such time after said findings are made and in such manner as appeals may be taken from decisions of the United States Customs Court, an appeal may be taken from said findings upon a question or questions of law only to the United States Court of Customs and Patent Appeals by the importer or consignee of such articles. If it shall be shown to the satisfaction of said court that further evidence should be taken, and that there were reasonable grounds for the failure to adduce such evidence in the proceedings before the commission, said court may order such additional evidence to be taken before the commission in such manner and upon such terms and conditions as to the court may seem proper. The commission may modify its findings as to the facts or make new findings by reason of additional evidence, which, if supported by evidence, shall be conclusive as to the facts except that within such time and in such manner an appeal may be taken as aforesaid upon a question or questions of law only. The judgment of said court shall be final.

(d) Transmission of Findings to President.-- The final findings of the commission shall be transmitted with the record to the President.

(e) Exclusion of Articles from Entry.-- Whenever the existence of any such unfair method or act shall be established to the satisfaction of the President he shall direct that the articles concerned in such unfair methods or acts, imported by any person violating the provisions of this Act, shall be excluded from entry into the United States, and upon information of such action by the President, the Secretary of the Treasury shall, through the proper officers, refuse such entry. The decision of the President shall be conclusive.

(f) Entry Under Bond.-- Whenever the President has reason to believe that any article is offered or sought to be offered for entry into the United States in violation of this section but has not information sufficient to satisfy him thereof, the Secretary of the Treasury shall, upon his request in writing, forbid entry thereof until such investigation as the President may deem necessary shall be completed; except that such articles shall be entitled to entry under bond prescribed by the Secretary of the Treasury.

(g) Continuance of Exclusion.-- Any refusal of entry under this section shall continue in effect until the President shall find and instruct the Secretary of the Treasury that the conditions which led to such refusal of entry no longer exist.

(h) Definition.-- When used in this section and in sections 338 and 340, the term "United States" includes the several States and Territories, the District of Columbia, and all possessions of the United States except the Virgin Islands, American Samoa, and the island of Guam. [As amended. See Proc. 2695, 60 Stat. 1352.]

SEC. 338. DISCRIMINATION BY FOREIGN COUNTHIES.

(a) Additional Duties.-- The President when he finds that the public interest will be served thereby shall by proclamation specify and declare new or additional duties as hereinafter provided upon articles wholly or in part the growth or product of, or imported in a vessel of, any foreign country whenever he shall find as a fact that such country--

(1) Imposes, directly or indirectly, upon the disposition in or transportation in transit through or reexportation from such country of any article wholly or in part the growth or product of the United States any unreasonable charge, exaction, regulation, or limitation which is not equally enforced upon the like articles of every foreign country; or

(2) Discriminates in fact against the commerce of the United States, directly or indirectly, by law or administrative regulation or practice, by or in respect to any customs, tonnage, or port duty, fee, charge, exaction, classification, regulation, condition, restriction, or prohibition, in such manner as to place the commerce of the United States at a disadvantage compared with the commerce of any foreign country.

(b) Exclusion from Importation.-- If at any time the President shall find it to be a fact that any foreign country has not only discriminated against the commerce of the United States, as aforesaid, but has, after the issuance of a proclamation as authorized in subdivision (a) of this section, maintained or increased its said discriminations against the commerce of the United States, the President is hereby authorized, if he deems it consistent with the interests of the United States, to issue a further proclamation directing that such products of said country or such articles imported in its vessels as he shall deem consistent with the public interests shall be excluded from importation into the United States.

(c) Application of Proclamation.-- Any proclamation issued by the President under the authority of this section shall, if he deems it consistent with the interests of the United States, extend to the whole of any foreign country or may be confined to any subdivision or subdivisions thereof; and the President shall, whenever he deems the public interests require, suspend, revoke, supplement, or amend any such proclamation.

(d) Duties to Offset Commercial Disadvantages.-- Whenever the President shall find as a fact that any foreign country places any burden or disadvantage upon the commerce of the United States by any of the unequal impositions or discriminations aforesaid, he shall, when he finds that the public interest will be served thereby, by

proclamation specify and declare such new or additional rate or rates of duty as he shall determine will offset such burden or disadvantage, not to exceed 50 per centum ad valorem or its equivalent, on any products of, or on articles imported in a vessel of, such foreign country; and thirty days after the date of such proclamation there shall be levied, collected, and paid upon the articles enumerated in such proclamation when imported into the United States from such foreign country such new or additional rate or rates of duty; or, in case of articles declared subject to exclusion from importation into the United States under the provisions of subdivision (b) of this section, such articles shall be excluded from importation.

(e) Duties to Offset Benefits to Third Country.-- Whenever the President shall find as a fact that any foreign country imposes any unequal imposition or discrimination as aforesaid upon the commerce of the United States, or that any benefits accrue or are likely to accrue to any industry in any foreign country by reason of any such imposition or discrimination imposed by any foreign country other than the foreign country in which such industry is located, and whenever the President shall determine that any new or additional rate or rates of duty or any prohibition hereinbefore provided for do not effectively remove such imposition or discrimination and that any benefits from any such imposition or discrimination accrue or are likely to accrue to any industry in any foreign country, he shall, when he finds that the public interest will be served thereby, by proclamation specify and declare such new or additional rate or rates of duty upon the articles wholly or in part the growth or product of any such industry as he shall determine will offset such benefits, not to exceed 50 per centum ad valorem or its equivalent, upon importation from any foreign country into the United States of such articles; and on and after thirty days after the date of any such proclamation such new or additional rate or rates of duty so specified and declared in such proclamation shall be levied, collected, and paid upon such articles.

(f) Forfeiture of Articles.-- All articles imported contrary to the provisions of this section shall be forfeited to the United States and shall be liable to be seized, prosecuted, and condemned in like manner and under the same regulations, restrictions, and provisions as may from time to time be established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws. Whenever the provisions of this Act shall be applicable to importations into the United States of articles wholly or in part the growth or product of any foreign country, they shall be applicable thereto whether such articles are imported directly or indirectly.

(g) Ascertainment by Commission of Discriminations.-- It shall be the duty of the commission to ascertain and at all times to be informed whether any of the discriminations against the commerce of the United States enumerated in subdivisions (a), (b), and (e) of this section are practiced by any country; and if and when such discriminatory acts are disclosed, it shall be the duty of the commission to bring the matter to the attention of the President, together with recommendations.

(h) Rules and Regulations of Secretary of Treasury.-- The Secretary of the Treasury with the approval of the President shall make such rules and regulations as are necessary for the execution of such proclamations as the President may issue in accordance with the provisions of this section.

(i) Definition.-- When used in this section the term "foreign country" means any empire, country, dominion, colony or protectorate, or any subdivision or subdivisions thereof (other than the United States and its possessions), within which separate tariff rates or separate regulations of commerce are enforced.

SEC. 339. EFFECT OF REENACTMENT OF EXISTING LAW.

Notwithstanding the repeal by section 651 of the laws relating to the United States Tariff Commission and their reenactment in sections 330 to 338, inclusive, with modifications, the unexpended balances of appropriations available for the commission at the time this section takes effect shall remain available for the commission in the administration of its functions under this Act; and such repeal and reenactment shall not operate to change the status of the officers and employees under the jurisdiction of the commission at the time this section takes effect. No investigation or other proceeding pending before the commission at such time (other than proceedings under section 315 of the Tariff Act of 1922) shall abate by reason of such repeal and reenactment, but shall continue under the provisions of this Act.

[SEC. 340, directing the Tariff Commission to ascertain and report to the Congress rates of duty based on domestic values which would be equivalent to rates specified in this Act, has been executed.]

SEC. 341. INTERFERENCE WITH FUNCTIONS OF COMMISSION.

(a) Interfering With or Influencing the Commission or Its Employees.-- It shall be unlawful for any person (1) to prevent or attempt to prevent, by force, intimidation, threat, or in any other manner, any member or employee of the commission from exercising the functions imposed upon the commission by this title, or (2) to induce, or attempt to induce, by like means any such member or employee to make any decision or order, or to take any action, with respect to any matter within the authority of the commission.

(b) Penalty.-- Any person who violates any of the provisions of

this section shall, upon conviction thereof, be fined not more than $1,000 or imprisonment for not more than one year, or both.

(c) Definition.-- As used in this section the term "person" includes an individual, corporation, association, partnership, or any other organization or group of individuals.

## Part III -- Promotion of Foreign Trade

SEC. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time --

(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof;1/ and

(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any rate of duty, however established, existing on January 1, 1945 (even though temporarily suspended by Act of Congress), or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly: Provided, That the President may suspend the application to articles the

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1/ Section 508 of the Philippine Trade Act (U.S. Code, 1946 ed., title 22, sec. 1357) forbids a trade agreement with the Philippines under this section 350 until July 4, 1974, unless the Philippine Trade Agreement of 1946 (61 Stat. 2611) is sooner terminated.

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growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts (including the operations of international cartels) or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part.

(b) Nothing in this section shall be construed to prevent the application, with respect to rates of duty established under this section pursuant to agreements with countries other than Cuba, of the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on December 11, 1902, or to preclude giving effect to an exclusive agreement with Cuba concluded under this section, modifying the existing preferential customs treatment of any article the growth, produce, or manufacture of Cuba. Nothing in this Act shall be construed to preclude the application to any product of Cuba (including products preferentially free of duty) of a rate of duty not higher than the rate applicable to the like products of other foreign countries (except the Philippines), whether or not the application of such rate involves any preferential customs treatment. No rate of duty on products of Cuba shall in any case be decreased by more than 50 per centum of the rate of duty, however established, existing on January 1, 1945 (even though temporarily suspended by Act of Congress).

(c) As used in this section, the term "duties and other import restrictions" includes (1) rate and form of import duties and classification of articles, and (2) limitations, prohibitions, charges, and exactions other than duties, imposed on importation or imposed for the regulation of imports.

(d)(1) When any rate of duty has been increased or decreased for the duration of war or an emergency, by agreement or otherwise, any further increase or decrease shall be computed upon the basis of the post-war or post-emergency rate carried in such agreement or otherwise.

(2) Where under a foreign trade agreement the United States has reserved the unqualified right to withdraw or modify, after the termination of war or an emergency, a rate on a specific commodity, the rate on such commodity to be considered as "existing on January 1, 1945" for the purpose of this section shall be the rate which would have existed if the agreement had not been entered into.

(3) No proclamation shall be made pursuant to this section for the purpose of carrying out any foreign trade agreement the proclamation with respect to which has been terminated in whole by the President prior to the date this subsection is enacted [July 5, 1945]. [Act of June 12, 1934 (48 Stat. 943), as amended by section 2 of the Act of June 7, 1943 (57 Stat. 125), sections 2 and 3 of the Act of July 5, 1945 (59 Stat. 410), and sections 4 and 6 of the Act of September 26, 1949 (63 Stat. 698 ).] 2/

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2/ See next page

2/ The foregoing section 350 was added to the Tariff Act of 1930 by section 1 of the Act of June 12, 1934. The remainder of the latter Act, as amended (U. S. Code, 1946 ed., Supp. III, title 19, secs. 1352-1354), is as follows:

Sec. 2. (a) Subparagraph (d) of paragraph 369, the last sentence of paragraph 1402, and the provisos to paragraphs 371, 401, 1650, 1687, and 1803(1) of the Tariff Act of 1930 are repealed. The provisions of section 336 of the Tariff Act of 1930 shall not apply to any article with respect to the importation of which into the United States a foreign trade agreement has been concluded pursuant to this Act, or to any provision of any such agreement. The third paragraph of section 311 of the Tariff Act of 1930 shall apply to any agreement concluded pursuant to this Act to the extent only that such agreement assures to the United States a rate of duty on wheat flour produced in the United States which is preferential in respect to the lowest rate of duty imposed by the country with which such agreement has been concluded on like flour produced in any other country; and upon the withdrawal of wheat flour from bonded manufacturing warehouses for exportation to the country with which such agreement has been concluded, there shall be levied, collected, and paid on the imported wheat used, a duty equal to the amount of such assured preference.

(b) Every foreign trade agreement concluded pursuant to this Act shall be subject to termination, upon due notice to the foreign government concerned, at the end of not more than three years from the date on which the agreement comes into force, and, if not then terminated, shall be subject to termination thereafter upon not more than six months' notice.

(c) The authority of the President to enter into foreign trade agreements under section 1 of this Act /section 350, Tariff Act of 1930/ shall terminate on the expiration of two years from June 12, 1951. a/

(Note continued on following page)

a/ The original Act limited the authority of the President to enter into foreign trade agreements to a period of three years from June 12, 1934, the date of enactment of the Act (48 Stat. 943). The President's authority to enter into foreign trade agreements has been extended from time to time as follows: Public Res. No. 10, 75th Congress, for three years from June 12, 1937 (50 Stat. 24); Public Res. No. 61, 76th Congress, for three years from June 12, 1940 (54 Stat. 107); Public Law 66, 78th Congress, for two years from June 12, 1943 (57 Stat. 125); Public Law 130, 79th Congress, for three years from June 12, 1945 (59 Stat. 410); Public Law 792, 80th Congress, from June 12, 1948 until the close of June 30, 1949 (62 Stat. 1053); Public Law 307, 81st Congress, which repealed Public Law 792, 80th Congress, for three years from June 12, 1948 (63 Stat. 698); Public Law 50, 82d Congress, for two years from June 12, 1951 (65 Stat. 72).

(Note continued from preceding page)

Sec. 3. Nothing in this Act shall be construed to give any authority to cancel or reduce, in any manner, any of the indebtedness of any foreign country to the United States.

Sec. 4. Before any foreign trade agreement is concluded with any foreign government or instrumentality thereof under the provisions of this Act, reasonable public notice of the intention to negotiate an agreement with such government or instrumentality shall be given in order that any interested person may have an opportunity to present his views to the President, or to such agency as the President may designate, under such rules and regulations as the President may prescribe; and before concluding such agreement the President shall request the Tariff Commission to make the investigation and report provided for by section 3 of the Trade Agreements Extension Act of 1951, and shall seek information and advice with respect to such agreement from the Departments of State, Agriculture, Commerce, and Defense, and from such other sources as he may deem appropriate. /As amended by section 3(c) of the Act of June 16, 1951 (65 Stat. 73)./

The full text of the Trade Agreements Extension Act of 1951 (65 Stat. 72) is published in T.D. 52772.

For a list of the countries whose products are currently barred from the benefits of reduced trade-agreement rates, see page 1.

# TITLE IV -- ADMINISTRATIVE PROVISIONS

## Part I -- Definitions

SEC. 401. MISCELLANEOUS.

When used in this title or in Part I of Title III --

(a) Vessel.-- The word "vessel" includes every description of water craft or other contrivance used, or capable of being used, as a means of transportation in water, but does not include aircraft.

(b) Vehicle.-- The word "vehicle" includes every description of carriage or other contrivance used, or capable of being used, as a means of transportation on land, but does not include aircraft.

(c) Merchandise.-- The word "merchandise" means goods, wares, and chattels of every description and includes merchandise the importation of which is prohibited.

(d) Person.-- The word "person" includes partnerships, associations, and corporations.

(e) Master.-- The word "master" means the person having the command of the vessel.

(f) Day.-- The word "day" means the time from eight o'clock antemeridian to five o'clock postmeridian.

(g) Night.-- The word "night" means the time from five o'clock postmeridian to eight o'clock antemeridian.

(h) Collector.-- The word "collector" means collector of customs and includes assistant collector of customs, deputy collector of customs and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of a collector of customs.

(i) Comptroller of Customs.-- The term "comptroller of customs" includes assistant comptroller of customs and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of a comptroller of customs.

(j) Appraiser.-- The word "appraiser" means appraiser of merchandise and includes chief assistant appraiser and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of an appraiser, but does not include the United States Customs Court or any division or judge thereof.

(k) United States.-- The term "United States" includes all Territories and possessions of the United States, except the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, and the island of Guam. [As amended by section 2 of the Customs Administrative Act of 1938, 52 Stat. 1077, and Proc. 2695, 60 Stat. 1352.]

(l) Officer of the Customs.-- The term "officer of the customs" means any officer of the Customs Service or any commissioned, warrant, or petty officer of the Coast Guard, or agent or other person authorized by law or by the Secretary of the Treasury, or

appointed in writing by a collector, to perform the duties of an officer of the Customs Service. [As added by section 201 of the Anti-Smuggling Act, 49 Stat. 521.]

(m) Customs Waters.-- The term "customs waters" means, in the case of a foreign vessel subject to a treaty or other arrangement between a foreign government and the United States enabling or permitting the authorities of the United States to board, examine, search, seize, or otherwise to enforce upon such vessel upon the high seas the laws of the United States, the waters within such distance of the coast of the United States as the said authorities are or may be so enabled or permitted by such treaty or arrangement and, in the case of every other vessel, the waters within four leagues of the coast of the United States. [As added by section 201 of the Anti-Smuggling Act, 49 Stat. 521.]

(n) Hovering Vessel.-- The term "hovering vessel" means any vessel which is found or kept off the coast of the United States within or without the customs waters, if, from the history, conduct, character, or location of the vessel, it is reasonable to believe that such vessel is being used or may be used to introduce or promote or facilitate the introduction or attempted introduction of merchandise into the United States in violation of the laws respecting the revenue.

For the purposes of sections 432, 433, 434, 448, 585, and 586 of this Act, any vessel which has visited any hovering vessel shall be deemed to arrive or have arrived, as the case may be, from a foreign port or place. [As added by section 201 of the Anti-Smuggling Act, 49 Stat. 521.]

SEC. 402. VALUE.

(a) Basis.-- For the purposes of this Act the value of imported merchandise shall be--

(1) The foreign value or the export value, whichever is higher;

(2) If the appraiser determines that neither the foreign value nor the export value can be satisfactorily ascertained, then the United States value;

(3) If the appraiser determines that neither the foreign value, the export value, nor the United States value can be satisfactorily ascertained, then the cost of production;

(4) In the case of an article with respect to which there is in effect under section 336 a rate of duty based upon the American selling price of a domestic article, then the American selling price of such article.

(b) Review of Appraiser's Decision.-- A decision of the appraiser that foreign value, export value, or United States value can not be satisfactorily ascertained shall be subject to review in reappraisement proceedings under section 501; but in any such

proceeding, an affidavit executed outside of the United States shall not be admitted in evidence if executed by any person who fails to permit a Treasury attaché to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the value or classification of such merchandise.

(c) Foreign Value.-- The foreign value of imported merchandise shall be the market value or the price at the time of exportation of such merchandise to the United States, at which such or similar merchandise is freely offered for sale for home consumption to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, including the cost of all containers and coverings of whatever nature, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States.

(d) Export Value.-- The export value of imported merchandise shall be the market value or the price, at the time of exportation of such merchandise to the United States, at which such or similar merchandise is freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, for exportation to the United States, plus, when not included in such price, the cost of all containers and coverings of whatever nature, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States.

(e) United States Value.-- The United States value of imported merchandise shall be the price at which such or similar imported merchandise is freely offered for sale for domestic consumption, packed ready for delivery, in the principal market of the United States to all purchasers, at the time of exportation of the imported merchandise, in the usual wholesale quantities and in the ordinary course of trade, with allowance made for duty, cost of transportation and insurance, and other necessary expenses from the place of shipment to the place of delivery, a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on goods secured otherwise than by purchase, or profits not to exceed 8 per centum and a reasonable allowance for general expenses, not to exceed 8 per centum on purchased goods.

(f) Cost of Production.-- For the purpose of this title the cost of production of imported merchandise shall be the sum of --

(1) The cost of materials of, and of fabrication, manipulation, or other process employed in manufacturing or producing such or similar merchandise, at a time preceding the date of exportation of the particular merchandise under consideration which would ordinarily permit the manufacture or production of the particular merchandise under consideration in the usual course of business;

(2) The usual general expenses (not less than 10 per centum of such cost) in the case of such or similar merchandise;

(3) The cost of all containers and coverings of whatever nature, and all other costs, charges, and expenses incident to placing the particular merchandise under consideration in condition, packed ready for shipment to the United States; and

(4) An addition for profit (not less than 8 per centum of the sum of the amounts found under paragraphs (1) and (2) of this subdivision) equal to the profit which ordinarily is added, in the case of merchandise of the same general character as the particular merchandise under consideration, by manufacturers or producers in the country of manufacture or production who are engaged in the production or manufacture of merchandise of the same class or kind.

(g) American Selling Price.-- The American selling price of any article manufactured or produced in the United States shall be the price, including the cost of all containers and coverings of whatever nature and all other costs, charges, and expenses incident to placing the merchandise in condition packed ready for delivery, at which such article is freely offered for sale for domestic consumption to all purchasers in the principal market of the United States, in the ordinary course of trade and in the usual wholesale quantities in such market, or the price that the manufacturer, producer, or owner would have received or was willing to receive for such merchandise when sold for domestic consumption in the ordinary course of trade and in the usual wholesale quantities, at the time of exportation of the imported article. [As amended by section 8 of the Customs Administrative Act of 1938, 52 Stat. 1081.]

## Part II--Report, Entry, and Unlading of Vessels and Vehicles

SEC. 431. MANIFEST--REQUIREMENT, FORM, AND CONTENTS.

The master of every vessel arriving in the United States and required to make entry shall have on board his vessel a manifest in a form to be prescribed by the Secretary of the Treasury and signed by such master under oath as to the truth of the statements therein contained. Such manifest shall contain:

First. The names of the ports or places at which the merchandise was taken on board and the ports of entry of the United States for which the same is destined, particularly describing the merchandise

destined to each such port: Provided, That the master of any vessel laden exclusively with coal, sugar, salt, nitrates, hides, dyewoods, wool, or other merchandise in bulk consigned to one owner and arriving at a port for orders, may destine such cargo "for orders," and within fifteen days thereafter, but before the unlading of any part of the cargo such manifest may be amended by the master by designating the port or ports of discharge of such cargo, and in the event of failure to amend the manifest within the time permitted such cargo must be discharged at the port at which the vessel arrived and entered.

Second. The name, description, and build of the vessel, the true measure or tonnage thereof, the port to which such vessel belongs, and the name of the master of such vessel.

Third. A detailed account of all merchandise on board such vessel, with the marks and numbers of each package, and the number and description of the packages according to their usual name or denomination, such as barrel, keg, hogshead, case, or bag.

Fourth. The names of the persons to whom such packages are respectively consigned in accordance with the bills of lading issued therefor, except that when such merchandise is consigned to order the manifest shall so state.

Fifth. The names of the several passengers aboard the vessel, stating whether cabin or steerage passengers, with their baggage, specifying the number and description of the pieces of baggage belonging to each, and a list of all baggage not accompanied by passengers.

Sixth. An account of the sea stores and ship's stores on board of the vessel.

SEC. 432. MANIFEST TO SPECIFY SEA AND SHIP'S STORES.

The manifest of any vessel arriving from a foreign port or place shall separately specify the articles to be retained on board of such vessel as sea stores, ship's stores, or bunker coal, or bunker oil, and if any other or greater quantity of sea stores, ship's stores, bunker coal, or bunker oil is found on board of any such vessel than is specified in the manifest, or if any such articles, whether shown on the manifest or not, are landed without a permit therefor issued by the collector, all such articles omitted from the manifest or landed without a permit shall be subject to forfeiture, and the master shall be liable to a penalty equal to the value of the articles. [See last paragraph of section 401(n) of this Act.]

SEC. 433. REPORT OF ARRIVAL.

Within twenty-four hours after the arrival of any vessel from a foreign port or place, or of a foreign vessel from a domestic port, or of a vessel of the United States carrying bonded merchandise, or

foreign merchandise for which entry has not been made, at any port or place within the United States at which such vessel shall come to, the master shall, unless otherwise provided by law, report the arrival of the vessel at the nearest customhouse, under such regulations as the Commissioner of Customs may prescribe. [As amended by section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097. See last paragraph of section 401(n) of this Act.]

SEC. 434. ENTRY OF AMERICAN VESSELS.

Except as otherwise provided by law, and under such regulations as the Commissioner of Customs may prescribe, the master of a vessel of the United States arriving in the United States from a foreign port or place shall, within forty-eight hours after its arrival within the limits of any customs collection district, make formal entry of the vessel at the customhouse by producing and depositing with the collector the vessel's crew list, its register, or document in lieu thereof, the clearance and bills of health issued to the vessel at the foreign port or ports from which it arrived, together with the original and one copy of the manifest, and shall make oath that the ownership of the vessel is as indicated in the register, or document in lieu thereof, and that the manifest was made out in accordance with section 431 of this Act. [As amended by section 301 of the Anti-Smuggling Act, 49 Stat. 527, and section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097. See last paragraph of section 401(n) of this Act.]

SEC. 435. ENTRY OF FOREIGN VESSELS.

The master 1/ of any foreign vessel arriving within the limits of any customs collection district shall, within forty-eight hours thereafter, make entry at the customhouse 2/ in the same manner as is required

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1/ Whenever, under any provision or provisions of any statute of the United States, it is made the duty of the masters of vessels to make entry and clearance of same, it shall be lawful for such duties to be performed by any licensed deck officer or purser of such vessel; and when such duties are performed by a licensed deck officer or purser of such vessel, such acts shall have the same force and effect as if performed by masters of such vessels: Provided, That nothing herein contained shall relieve the master of any penalty or liability provided by any statute relating to the entry or clearance of vessels. [Act of May 4, 1934, U. S. Code, 1946 ed., title 46, sec. 91a.]

2/ In order to expedite the dispatch of vessels carrying passengers operating on regular schedules and arriving at night or on a Sunday or a holiday at a port in the United States at which such vessel is required by law to report arrival and make entry and from which it is required to obtain a clearance, the collector of customs, or any deputy collector of customs designated by him, if the vessel departs during the same night, Sunday, or holiday on which it arrives may, under such regulations as may be prescribed jointly by the Commissioner of Customs and the Secretary of the Treasury, receive the report of arrival and entry of such vessel from and give clearance for such

(Note continued on following page)

for the entry of a vessel of the United States, except that a list of the crew need not be delivered, and that instead of depositing the register or document in lieu thereof such master may produce a certificate by the consul of the nation to which such vessel belongs that said documents have been deposited with him: Provided, That such exception shall not apply to the vessels of foreign nations in whose ports American consular officers are not permitted to have the custody and possession of the register and other papers of vessels entering the ports of such nations.

SEC. 436. FAILURE TO REPORT OR ENTER VESSEL.

Every master who fails to make the report or entry provided for in section 433, 434, or 435 of this Act shall, for each offense, be liable to a fine of not more than $1,000 and, if the vessel have, or be discovered to have had, on board any merchandise (sea stores excepted), the importation of which into the United States is prohibited, or any spirits, wines, or other alcoholic liquors, such master shall be subject to an additional fine of not more than $2,000 or to imprisonment for not more than one year, or to both such fine and imprisonment.

Every master who presents a forged, altered, or false document or paper on making entry of a vessel as required by section 434 or 435 of this Act, knowing the same to be forged, altered, or false and without revealing the fact, shall, in addition to any forfeiture to which in consequence the vessel may be subject, be liable to a fine of not more than $5,000 nor less than $50 or to imprisonment for not more than two years, or to both such fine and imprisonment. [As amended by section 202 of the Anti-Smuggling Act, 49 Stat. 521.]

SEC. 437. DOCUMENTS RETURNED AT CLEARANCE.

The register, or document in lieu thereof, deposited in accordance with section 434 or 435 of this Act shall be returned to the master or owner of the vessel upon its clearance.

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(Note continued from preceding page)

vessel to the master or other proper officer thereof on board such vessel: Provided, That bond, as prescribed in section 451 of the Tariff Act of 1930, is given to secure reimbursement to the Government for the compensation of, and expenses incurred by, such customs officers in performing such services, who shall be entitled to rates of compensation fixed on the same basis and payable in the same manner and upon the same terms and conditions as in the case of customs officers and employees assigned to lading or unlading at night or on Sunday or a holiday. [Act of June 16, 1937, as amended by section 102 of 1946 Reorg. Plan No. 3, U. S. Code, 1946 ed., title 19, sec. 1435b.]

SEC. 438. UNLAWFUL RETURN OF FOREIGN VESSEL'S PAPERS.

It shall not be lawful for any foreign consul to deliver to the master of any foreign vessel the register, or document in lieu thereof, deposited with him in accordance with the provisions of section 435 of this Act until such master shall produce to him a clearance in due form from the collector of the port where such vessel has been entered. Any consul offending against the provisions of this section shall be liable to a fine of not more than $5,000.

SEC. 439. DELIVERY OF MANIFEST.

Immediately upon arrival and before entering his vessel, the master of a vessel from a foreign port or place required to make entry shall mail or deliver to the comptroller of customs for the district in which the port of entry is located, a copy of the manifest, and shall on entering his vessel make affidavit that a true and correct copy was so mailed or delivered, and he shall also mail or deliver to said comptroller of customs a true and correct copy of any correction of such manifest filed on entry of his vessel. Any master who fails so to mail or deliver such copy of the manifest or correction thereof shall be liable to a penalty of not more than $500.

SEC. 440. CORRECTION OF MANIFEST.

If there is any merchandise or baggage on board such vessel which is not included in or which does not agree with the manifest, the master of the vessel shall make a post entry thereof, and mail or deliver a copy to the comptroller of customs for the district in which the port of entry is located and for failure so to do shall be liable to a penalty of $500.

SEC. 441. VESSELS NOT REQUIRED TO ENTER.

The following vessels shall not be required to make entry at the customhouse:

(1) Vessels of war and public vessels employed for the conveyance of letters and dispatches and not permitted by the laws of the nations to which they belong to be employed in the transportation of passengers or merchandise in trade;

(2) Passenger vessels making three trips or oftener a week between a port of the United States and a foreign port, or vessels used exclusively as ferryboats, carrying passengers, baggage, or merchandise: Provided, That the master of any such vessel shall be required to report such baggage and merchandise to the collector within twenty-four hours after arrival;

(3) Yachts of fifteen gross tons or under not permitted by law to carry merchandise or passengers for hire and not visiting any hovering vessel, nor having at any time or, if forfeited to the

United States or to a foreign government, at any time after forfeiture, become liable to seizure and forfeiture for any violation of the laww of the United States. [As amended by section 302 of the Anti-Smuggling Act, 49 Stat. 527.]

(4) Vessels arriving in distress or for the purpose of taking on bunker coal, bunker oil, sea stores, or ship's stores and which shall depart within twenty-four hours after arrival without having landed or taken on board any passengers, or any merchandise other than bunker coal, bunker oil, sea stores, or ship's stores: Provided, That the master, owner, or agent of such vessel shall report under oath to the collector the hour and date of arrival and departure and the quantity of bunker coal, bunker oil, sea stores, or ship's stores taken on board; and [As amended by the Act of August 14, 1937, 50 Stat. 638.]

(5) Tugs enrolled and licensed to engage in the foreign and coasting trade in the northern, northeastern, and northwestern frontiers when towing vessels which are required by law to enter and clear.

SEC. 442. RESIDUE CARGO.

Any vessel having on board merchandise shown by the manifest to be destined to a foreign port or place may, after the report and entry of such vessel under the provisions of this Act, proceed to such foreign port of destination with the cargo so destined therefor, without unlading the same and without the payment of duty thereon. Any vessel arriving from a foreign port or place having on board merchandise shown by the manifest to be destined to a port or ports in the United States other than the port of entry at which such vessel first arrived and made entry may proceed with such merchandise from port to port or from district to district for the unlading thereof.

SEC. 443. CARGO FOR DIFFERENT PORTS - MANIFEST AND PERMIT.

Merchandise arriving in any vessel for delivery in different districts or ports of entry shall be described in the manifest in the order of the districts or ports at or in which the same is to be unladen. Before any vessel arriving in the United States with any such merchandise shall depart from the port of first arrival, the master shall obtain from the collector a permit therefor with a certified copy of the vessel's manifest showing the quantities and particulars of the merchandise entered at such port of entry and of that remaining on board.

SEC. 444. ARRIVAL AT ANOTHER PORT.

Within twenty-four hours after the arrival of such vessel at another port of entry, the master shall report the arrival of his vessel to the collector at such port and shall produce the permit issued by the collector at the port of first arrival, together with the certified copy of his manifest.

SEC. 445. PENALTIES FOR FAILURE TO HAVE PERMIT AND CERTIFIED MANIFEST.

If the master of any such vessel shall proceed to another port or district without having obtained a permit therefor and a certified copy of his manifest, or if he shall fail to produce such permit and certified copy of his manifest to the collector at the port of destination, or if he shall proceed to any port not specified in the permit, he shall be liable to a penalty, for each offense, of not more than $500.

SEC. 446. SUPPLIES AND STORES RETAINED ON BOARD.

Vessels arriving in the United States from foreign ports may retain on board, without the payment of duty, all coal and other fuel supplies, ships' stores, sea stores, and the legitimate equipment of such vessels. Any such supplies, ships' stores, sea stores, or equipment landed and delivered from such vessel shall be considered and treated as imported merchandise: Provided, That bunker coal, bunker oil, ships' stores, sea stores, or the legitimate equipment of vessels belonging to regular lines plying between foreign ports and the United States, which are delayed in port for any cause, may be transferred under a permit by the collector and under customs supervision from the vessel so delayed to another vessel of the same line and owner, and engaged in the foreign trade, without the payment of duty thereon.

SEC. 447. PLACE OF ENTRY AND UNLADING.

It shall be unlawful to make entry of any vessel or to unlade the cargo or any part thereof of any vessel elsewhere than at a port of entry: Provided, That upon good cause therefor being shown, the Commissioner of Customs may permit entry of any vessel to be made at a place other than a port of entry designated by him, under such conditions as he shall prescribe: And provided further, That any vessel laden with merchandise in bulk may proceed after entry of such vessel to any place designated by the Secretary of the Treasury for the purpose of unlading such cargo, under the supervision of customs officers if the collector shall consider the same necessary, and in such case the compensation and expenses of such officers shall be reimbursed to the Government by the party in interest. [As amended by section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097.]

SEC. 448. UNLADING.

(a) Permits and Preliminary Entries.-- Except as provided in section 441 of this Act (relating to vessels not required to enter), no merchandise, passengers, or baggage shall be unladen from any vessel or vehicle arriving from a foreign port or place until entry of such vessel or report of the arrival of such vehicle has been made and a permit for the unlading of the same issued by the collector: Provided, That the master may make a preliminary entry of a vessel by making oath or affirmation to the truth of the statements contained in the vessel's manifest and delivering the manifest to the

customs officer who boards such vessel, but the making of such preliminary entry shall not excuse the master from making formal entry of his vessel at the customhouse, as provided by this Act. After the entry, preliminary or otherwise, of any vessel or report of the arrival of any vehicle, the collector may issue a permit to the master of the vessel, or to the person in charge of the vehicle, to unlade merchandise or baggage, but except as provided in subdivision (b) of this section merchandise or baggage so unladen shall be retained at the place of unlading until entry therefor is made and a permit for its delivery granted, and the owners of the vessel or vehicle from which any imported merchandise is unladen prior to entry of such merchandise shall be liable for the payment of the duties accruing on any part thereof that may be removed from the place of unlading without a permit therefor having been issued. Any merchandise or baggage so unladen from any vessel or vehicle for which entry is not made within forty-eight hours exclusive of Sunday and holidays from the time of the entry of the vessel or report of the vehicle, unless a longer time is granted by the collector, as provided in section 484, shall be sent to a bonded warehouse or the public stores and held as unclaimed at the risk and expense of the consignee in the case of merchandise and of the owner in the case of baggage, until entry thereof is made.

(b) Special Delivery Permit.--- The Secretary of the Treasury is authorized to provide by regulations for the issuing of special permits for delivery, prior to formal entry therefor, of perishable articles and other articles, the immediate delivery of which is necessary. [See last paragraph of section 401(n) of this Act.]

SEC. 449. UNLADING AT PORT OF ENTRY.

Except as provided in sections 442 and 447 of this Act (relating to residue cargo and to bulk cargo, respectively), merchandise and baggage imported in any vessel by sea shall be unladen at the port of entry to which such vessel is destined, unless (1) such vessel is compelled by any cause to put into another port of entry, and the collector of such port issues a permit for the unlading of such merchandise or baggage, or (2) the Secretary of the Treasury, because of an emergency existing at the port of destination, authorizes such vessel to proceed to another port of entry. Merchandise and baggage so unladen may be entered in the same manner as other imported merchandise or baggage and may be treated as unclaimed merchandise or baggage and stored at the expense and risk of the owner thereof, or may be reladen without entry upon the vessel from which it was unladen for transportation to its destination.

SEC. 450. UNLADING ON SUNDAYS, HOLIDAYS, OR AT NIGHT.

No merchandise, baggage, or passengers arriving in the United States from any foreign port or place, and no bonded merchandise or baggage being transported from one port to another, shall be unladen from the carrying vessel or vehicle on Sunday, a holiday, or at night, except under special license granted by the collector under such regulations as the Secretary of the Treasury may prescribe.

SEC. 451. SAME -- EXTRA COMPENSATION.

Before any such special license to unlade shall be granted, the master, owner, or agent, of such vessel or vehicle shall be required to give a bond in the penal sum to be fixed by the collector conditioned to indemnify the United States for any loss or liability which might occur or be occasioned by reason of the granting of such special license and to pay the compensation and expenses of the customs officers and employees assigned to duty in connection with such unlading at night or on Sunday or a holiday, in accordance with the provisions of section 5 of the Act entitled "An Act to provide for the lading or unlading of vessels at night, the preliminary entry of vessels, and for other purposes," approved February 13, 1911, as amended. In lieu of such bond the owner, or agent, of any vessel or vehicle or line of vessels or vehicles may execute a bond in a penal sum to be fixed by the Secretary of the Treasury to cover and include the issuance of special licenses for the unlading of vessels or vehicles belonging to such line for a period of one year from the date thereof. Upon a request made by the owner, master, or person in charge of a vessel or vehicle, or by or on behalf of a common carrier or by or on behalf of the owner or consignee of any merchandise or baggage, for overtime services of customs officers or employees at night or on a Sunday or holiday, the collector shall assign sufficient customs officers or employees if available to perform any such services which may lawfully be performed by them during regular hours of business, but only if the person requesting such services gives a bond in a penal sum to be fixed by the collector, conditioned to pay the compensation and expenses of such customs officers and employees, who shall be entitled to rates of compensation fixed on the same basis and payable in the same manner and upon the same terms and conditions as in the case of customs officers and employees assigned to duty in connection with lading or unlading at night or on Sunday or a holiday. Nothing in this section shall be construed to impair the existing authority of the Treasury Department to assign customs officers or employees to regular tours of duty at nights or on Sundays or holidays when such assignments are in the public interest: Provided, That the provisions of this section, sections 450 and 452 of this Act, and the provisions of section 5 of the Act of February 13, 1911, as amended (U.S.C., title 19, sec. 267), insofar as such section 5 requires payment of compensation by the master, owner, agent, or consignee of a vessel or conveyance, shall not apply to the owner, operator, or agent of a highway vehicle, bridge, tunnel, or ferry, between the United States and Canada or between the United States and Mexico, nor to the lading or unlading of merchandise, baggage, or persons arriving in or departing from the United States by motor vehicle, trolley car, on foot, or by other means of highway travel upon, over, or through any highway, bridge, tunnel, or ferry. At ports of entry and customs stations where any merchandise, baggage, or persons shall arrive in or depart from the United States by motor vehicle, trolley car, on foot, or by other means of highway travel upon, over, or through any highway, bridge, tunnel, or ferry, between the United States and Canada or between the United States and Mexico

the collector, under such regulations as the Secretary of the Treasury may prescribe, shall assign customs officers and employees to duty at such times during the twenty-four hours of each day, including Sundays and holidays, as the Secretary of the Treasury in his discretion may determine to be necessary to facilitate the inspection and passage of such merchandise, baggage, or persons. Officers and employees assigned to such duty at night or on Sunday or a holiday shall be paid compensation in accordance with existing law as interpreted by the United States Supreme Court in the case of the United States v. Howard C. Myers (320 U.S. 561); but all compensation payable to such customs officers and employees shall be paid by the United States without requiring any license, bond, obligation, financial undertaking, or payment in connection therewith on the part of any owner, operator, or agent of any such highway vehicle, bridge, tunnel, or ferry, or other person. As used in this section, the term "ferry" shall mean a passenger service operated with the use of vessels which arrive in the United States on regular schedules at intervals of at least once each hour during any period in which customs service is to be furnished without reimbursement as above provided. [As amended by section 9 of the Customs Administrative Act of 1938, 52 Stat. 1082, and section 1 of the Act of June 3, 1944, 58 Stat. 269.]

SEC. 452. LADING ON SUNDAYS, HOLIDAYS, OR AT NIGHT.

No merchandise or baggage entered for transportation under bond or for exportation with the benefit of drawback, or other merchandise or baggage required to be laden under customs supervision, shall be laden on any vessel or vehicle at night or on Sunday or a holiday, except under special license therefor to be issued by the collector under the same conditions and limitations as pertain to the unlading of imported merchandise or merchandise being transported in bond.

SEC. 453. LADING AND UNLADING OF MERCHANDISE OR BAGGAGE -- PENALTIES.

If any merchandise or baggage is laden on, or unladen from, any vessel or vehicle without a special license or permit therefor issued by the collector, the master of such vessel or the person in charge of such vehicle and every other person who knowingly is concerned, or who aids therein, or in removing or otherwise securing such merchandise or baggage, shall each be liable to a penalty equal to the value of the merchandise or baggage so laden or unladen, and such merchandise or baggage shall be subject to forfeiture, and if the value thereof is $500 or more, the vessel or vehicle on or from which the same shall be laden or unladen shall be subject to forfeiture.

SEC. 454. UNLADING OF PASSENGERS -- PENALTY.

If any passenger is unladen from any vessel or vehicle without a special license or permit therefor issued by the collector, the

master of such vessel or the person in charge of such vehicle and every other person who knowingly is concerned, or who aids therein, shall each be liable to a penalty of $500 for each such passenger so unladen.

SEC. 455. BOARDING AND DISCHARGING INSPECTORS.

The collector for the district in which any vessel or vehicle arrives from a foreign port or place may put on board of such vessel or vehicle while within such district, and if necessary while going from one district to another, one or more inspectors or other customs officers to examine the cargo and contents of such vessel or vehicle and superintend the unlading thereof, and to perform such other duties as may be required by law or the customs regulations for the protection of the revenue. Such inspector or other customs officer may, if he shall deem the same necessary for the protection of the revenue, secure the hatches or other communications or outlets of such vessel or vehicle with customs seals or other proper fastenings while such vessel is not in the act of unlading and such fastenings shall not be removed without permission of the inspector or other customs officer. Such inspector or other customs officer may require any vessel or vehicle to discontinue or suspend unlading during the continuance of unfavorable weather or any conditions rendering the discharge of cargo dangerous or detrimental to the revenue. Any officer, owner, agent of the owner, or member of the crew of any such vessel who obstructs or hinders any such inspector or other customs officer in the performance of his duties, shall be liable to a penalty of not more than $500.

SEC. 456. COMPENSATION AND EXPENSES OF INSPECTORS BETWEEN PORTS.

The compensation of any inspector or other customs officer, stationed on any vessel or vehicle while proceeding from one port to another and returning therefrom, shall be reimbursed to the Government by the master or owner of such vessel, together with the actual expense of such inspector or customs officer for subsistence, or in lieu of such expenses such vessel or vehicle may furnish such inspector or customs officer the accommodations usually supplied to passengers.

SEC. 457. TIME FOR UNLADING.

Whenever any merchandise remains on board any vessel or vehicle from a foreign port more than twenty-five days after the date on which report of said vessel or vehicle was made, the collector may take possession of such merchandise and cause the same to be unladen at the expense and risk of the owners thereof, or may place one or more inspectors or other customs officers on board of said vessel or vehicle to protect the revenue. The compensation and expenses of any such inspector or customs officer for subsistence while on board of such vessel or vehicle shall be reimbursed to the Government by the owner or master of such vessel or vehicle.

SEC. 458. BULK CARGO, TIME FOR UNLADING.

The limitation of time for unlading shall not extend to vessels laden exclusively with merchandise in bulk consigned to one consignee and arriving at a port for orders, but if the master of such vessel requests a longer time to discharge its cargo, the compensation of the inspectors or other customs officers whose services are required in connection with the unlading shall, for every day consumed in unlading in excess of twenty-five days from the date of the vessel's entry, be reimbursed by the master or owner of such vessel.

SEC. 459. CONTIGUOUS COUNTRIES -- REPORT AND MANIFEST.

The master of any vessel of less than five net tons carrying merchandise and the person in charge of any vehicle arriving in the United States from contiguous country, shall immediately report his arrival to the customs officer at the port of entry or customhouse which shall be nearest to the place at which such vessel or vehicle shall cross the boundary line or shall enter the territorial waters of the United States, and if such vessel or vehicle have on board any merchandise, shall produce to such customs officer a manifest as required by law, and no such vessel or vehicle shall proceed farther inland nor shall discharge or land any merchandise, passengers, or baggage without receiving a permit therefor from such customs officer. Any person importing or bringing merchandise into the United States from a contiguous country otherwise than in a vessel or vehicle shall immediately report his arrival to the customs officer at the port of entry or customhouse which shall be nearest to the place at which he shall cross the boundary line and shall present such merchandise to such customs officer for inspection. [As amended by section 10 of the Customs Administrative Act of 1938, 52 Stat. 1082.]

SEC. 460. SAME -- PENALTIES FOR FAILURE TO REPORT OR FILE MANIFEST.

The master of any vessel or the person in charge of any vehicle who fails to report arrival in the United States as required by the preceding section, or if so reporting proceeds further inland without a permit from the proper customs officer, shall be subject to a penalty of $100 for each offense. If any merchandise is imported or brought into the United States in any vessel or vehicle, or by any person otherwise than in a vessel or vehicle, from a contiguous country, which vessel, vehicle, or merchandise is not so reported to the proper customs officers; or if the master of such vessel or the person in charge of such vehicle fails to file a manifest for the merchandise carried therein, or discharges or lands such merchandise without a permit; such merchandise and the vessel or vehicle, if any, in which it was imported or brought into the United States shall be subject to forfeiture; and the master of such vessel or the person in charge of such

vehicle, or the person importing or bringing in merchandise otherwise than in a vessel or vehicle, shall, in addition to any other penalty, be liable to a penalty equal to the value of the merchandise which was not reported, or not included in the manifest, or which was discharged or landed without a permit. If any vessel or vehicle not so reported carries any passenger; or if any passenger is discharged or landed from any such vessel or vehicle before it is so reported, or after such report but without a permit; the master of the vessel or the person in charge of the vehicle shall, in addition to any other penalty, be liable to a penalty of $500 for each passenger so carried, discharged, or landed. [Section 10(b), Customs Administrative Act of 1938, 52 Stat. 1082.]

SEC. 461. SAME -- INSPECTION.

All merchandise and baggage imported or brought in from any contiguous country, except as otherwise provided by law or by regulations of the Secretary of the Treasury, shall be unladen in the presence of and be inspected by a customs officer at the first port of entry at which the same shall arrive; and such officer may require the owner, or his agent, or other person having charge or possession of any trunk, traveling bag, sack, valise, or other container, or of any closed vehicle, to open the same for inspection, or to furnish a key or other means for opening the same.

SEC. 462. SAME -- FORFEITURE.

If such owner, agent, or other person shall fail to comply with his demand, the officer shall retain such trunk, traveling bag, sack, valise, or other container or closed vehicle, and open the same, and, as soon thereafter as may be practicable, examine the contents, and if any article subject to duty or any article the importation of which is prohibited is found therein, the whole contents and the container or vehicle shall be subject to forfeiture.

SEC. 463. SAME -- SEALED VESSELS AND VEHICLES.

To avoid unnecessary inspection of merchandise imported from a contiguous country at the first port of arrival, the master of the vessel or the person in charge of the vehicle in which such merchandise is imported may apply to the customs officer of the United States stationed in the place from which such merchandise is shipped, and such officer may seal such vessel or vehicle. Any vessel or vehicle so sealed may proceed with such merchandise to the port of destination under such regulations as the Secretary of the Treasury may prescribe.

SEC. 464. SAME -- PENALTIES IN CONNECTION WITH SEALED VESSELS AND VEHICLES.

If the master of such vessel or the person in charge of any such vehicle fails to proceed with reasonable promptness to the port of destination and to deliver such vessel or vehicle to the proper officers of the customs, or fails to proceed in accordance with such regulations of the Secretary of the Treasury, or unlades such merchandise

or any part thereof at other than such port of destination, or disposes of any such merchandise by sale or otherwise, he shall be guilty of a felony and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than five years, or both; and any such vessel or vehicle, with its contents, shall be subject to forfeiture.

SEC. 465. SAME -- SUPPLIES.

The master of any vessel of the United States documented to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers shall, upon arrival from a foreign contiguous territory, file with the manifest of such vessel a detailed list of all supplies or other merchandise purchased in such foreign country for use or sale on such vessel, and also a statement of the cost of all repairs to and all equipment taken on board such vessel. The conductor or person in charge of any railway car arriving from a contiguous country shall file with the manifest of such car a detailed list of all supplies or other merchandise purchased in such foreign country for use in the United States. If any such supplies, merchandise, repairs, or equipment shall not be reported, the master, conductor, or other person having charge of such vessel or vehicle shall be liable to a fine of not less than $100 and not more than $500, or to imprisonment for not more than two years, or both.

SEC. 466. EQUIPMENT AND REPAIRS OF VESSELS.

Sections 3114 and 3115 of the Revised Statutes, as amended by the Tariff Act of 1922, are amended to read as follows:

"SEC. 3114. The equipments, or any part thereof, including boats, purchased for, or the repair parts or materials to be used, or the expenses of repairs made in a foreign country upon a vessel documented under the laws of the United States to engage in the foreign or coasting trade, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad valorem duty of 50 per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall willfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited. For the purposes of this section, compensation paid to members of the regular crew of such vessel in connection with the installation of any such equipments or any part thereof, or the making of repairs, in a foreign country, shall not be included in the cost of such equipment or part thereof, or of such repairs.

"SEC. 3115. If the owner or master of such vessel furnishes good and sufficient evidence--

"(1) That such vessel, while in the regular course of her voyage, was compelled, by stress of weather or

other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety and seaworthiness of the vessel to enable her to reach her port of destination; or

"(2) That such equipments or parts thereof or repair parts or materials, were manufactured or produced in the United States, and the labor necessary to install such equipments or to make such repairs was performed by residents of the United States, or by members of the regular crew of such vessel,

then the Secretary of the Treasury is authorized to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited."

SEC. 467. SPECIAL INSPECTION, EXAMINATION, AND SEARCH.

Whenever a vessel from a foreign port or place or from a port or place in any Territory or possession of the United States arrives at a port or place in the United States or the Virgin Islands, whether directly or via another port or place in the United States or the Virgin Islands, the collector of customs for such port or place of arrival may, under such regulations as the Secretary of the Treasury may prescribe and for the purpose of assuring compliance with any law, regulation, or instruction which the Secretary of the Treasury or the Customs Service is authorized to enforce, cause inspection, examination, and search to be made of the persons, baggage, and merchandise discharged or unladen from such vessel, whether or not any or all such persons, baggage, or merchandise has previously been inspected, examined, or searched by officers of the customs. [Section 11, Customs Administrative Act of 1938, 52 Stat. 1083.]

## Part III -- Ascertainment, Collection, and Recovery of Duties

Sec. 481. INVOICE -- CONTENTS.

(a) In General.-- All invoices of merchandise to be imported into the United States shall set forth--

(1) The port of entry to which the merchandise is destined;

(2) The time when, the place where, and the person by whom and the person to whom the merchandise is sold or agreed to be sold, or if to be imported otherwise than in pursuance of a purchase, the place from which shipped, the time when and the person to whom and the person by whom it is shipped;

(3) A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, or symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed;

(4) The quantities in the weights and measures of the country or place from which the merchandise is shipped, or in the weights and measures of the United States;

(5) The purchase price of each item in the currency of the purchase, if the merchandise is shipped in pursuance of a purchase or an agreement to purchase;

(6) If the merchandise is shipped otherwise than in pursuance of a purchase or an agreement to purchase, the value for each item, in the currency in which the transactions are usually made, or, in the absence of such value, the price in such currency that the manufacturer, seller, shipper, or owner would have received, or was willing to receive, for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in the country of exportation;

(7) The kind of currency, whether gold, silver, or paper;

(8) All charges upon the merchandise, itemized by name and amount when known to the seller or shipper; or all charges by name (including commissions, insurance, freight, cases, containers, coverings, and cost of packing) included in the invoice prices when the amounts for such charges are unknown to the seller or shipper;

(9) All rebates, drawbacks, and bounties, separately itemized, allowed upon the exportation of the merchandise; and

(10) Any other facts deemed necessary to a proper appraisement, examination, and classification of the merchandise that the Secretary of the Treasury may require.

(b) Shipments Not Purchased and Not Shipped by Manufacturer.--If the merchandise is shipped to a person in the United States by a person other than the manufacturer, otherwise than by purchase, such person shall state on the invoice the time when, the place where, the person from whom such merchandise was purchased, and

the price paid therefor in the currency of the purchase, stating whether gold, silver, or paper.

(c) Purchases in Different Consular Districts.--When the merchandise has been purchased in different consular districts for shipment to the United States and is assembled for shipment and embraced in a single invoice which is produced for certification under the provisions of paragraph (2) of subdivision (a) of section 482 of this Act, the invoice shall have attached thereto the original bills or invoices received by the shipper, or extracts therefrom, showing the actual prices paid or to be paid for such merchandise. The consular officer to whom the invoice is so produced for certification may require that any such original bill or invoice be certified by the consular officer for the district in which the merchandise was purchased.

(d) Exceptions by Regulations.-- The Secretary of the Treasury may by regulations provide for such exceptions from the requirements of this section as he deems advisable.

SEC. 482. CERTIFIED INVOICE.

(a) Certification in General.-- Every invoice covering merchandise exceeding $100 in value shall, at or before the time of the shipment of the merchandise, or as soon thereafter as the conditions will permit, be produced for certification to the consular officer of the United States--

(1) For the consular district in which the merchandise was manufactured, or purchased, or from which it was to be delivered pursuant to contract;

(2) For the consular district in which the merchandise is assembled and repacked for shipment to the United States, if it has been purchased in different consular districts.

(b) Declaration.-- Such invoices shall have indorsed thereon, when so produced, a verified declaration, in a form prescribed by the Secretary of the Treasury, stating whether the merchandise is sold or agreed to be sold, or whether it is shipped otherwise than in pursuance of a purchase or an agreement to purchase, that there is no other invoice differing from the invoice so produced, and that all the statements contained in such invoice and in such declaration are true and correct.

(c) Making and Signing.-- Every certified invoice shall be made out in triplicate, or, for merchandise intended for immediate transportation under the provisions of section 552 of this Act, in quadruplicate, if desired by the shipper, and shall be signed by the seller or shipper, or the agent of either; but a person who has no interest in the merchandise except as broker or forwarder shall not be competent to sign any such invoice. Where any such invoice is signed by an agent, he shall state thereon the name of his principal.

(d) Certified Under Existing Law.-- Such invoices shall be certified in accordance with the provisions of existing law.

(e) Disposition.-- The original of the invoice and, if made, the quadruplicate shall be delivered to the exporter, to be forwarded to the consignee for use in making entry of the merchandise, and the triplicate shall be promptly transmitted by the consular officer to the collector of customs at the port of entry named in the invoice. The duplicate shall be filed in the office of the consular officer by whom the invoice was certified, to be there kept until the Secretary of State authorizes its destruction.

(f) Certification by Others than American Consul.-- When merchandise is to be shipped from a place so remote from an American consulate as to render impracticable certification of the invoice by an American consular officer, such invoice may be certified by a consular officer of a nation at the time in amity with the United States, or if there be no such consular officer available such invoice shall be executed before a notary public or other officer having authority to administer oaths and having an official seal: Provided, That invoices for merchandise shipped to the United States from the Philippine Islands, the Virgin Islands, American Samoa, the island of Guam, or the Canal Zone may be certified by the collector of customs or the person acting as such, or by his deputy.

(g) Effective Date.-- This section shall take effect sixty days after the date of enactment of this Act.

SEC. 483. CONSIGNEE AS OWNER OF MERCHANDISE.

For the purposes of this title--

(1) All merchandise imported into the United States shall be held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof. The underwriters of abandoned merchandise and the salvors of merchandise saved from a wreck at sea or on or along a coast of the United States may be regarded as the consignees.

(2) A person making entry of merchandise under the provisions of subdivision (h) or (i) of section 484 (relating to entry on carrier's certificate and on duplicate bill of lading, respectively) shall be deemed the sole consignee thereof.

SEC. 484. ENTRY OF MERCHANDISE.

(a) Requirement and Time.-- Except as provided in sections 490, 498, 552, and 553 and in subdivision (j) of section 336 of this Act, and in subdivisions (h) and (i) of this section, the consignee of imported merchandise shall make entry therefor either in person or by an agent authorized by him in writing under such regulations as the Secretary of the Treasury may prescribe. Such entry shall be made at the customhouse within forty-eight hours, exclusive of Sundays and holidays, after the entry of the importing

vessel or report of the vehicle, or after the arrival at the port of destination in the case of merchandise transported in bond, unless the collector authorizes in writing a longer time.

(b) Production of Certified Invoice.-- No merchandise shall be admitted to entry under the provisions of this section without the production of a certified invoice therefor, except that entry may be permitted if--

(1) The collector is satisfied that the failure to produce such invoice is due to causes beyond the control of the person making entry;

(2) Such person makes a verified declaration in writing that he is unable to produce such invoice and (A) files therewith a seller's or shipper's invoice, or (B) if he is not in possession of a seller's or shipper's invoice files therewith a statement of the value, or the price paid, in the form of an invoice; and

(3) Such person gives a bond for the production of such certified invoice within six months.

The Secretary of the Treasury may by regulations provide for such exceptions from the requirements of this subdivision as he deems advisable.

(c) Production of Bill of Lading.-- The consignee shall produce the bill of lading at the time of making entry, except that--

(1) If the collector is satisfied that no bill of lading has been issued, the shipping receipt or other evidence satisfactory to the collector may be accepted in lieu thereof;

(2) The collector is authorized to permit entry and to release merchandise from customs custody without the production of the bill of lading if the person making such entry gives a bond satisfactory to the collector, in a sum equal to not less than one and one-half times the invoice value of the merchandise, to produce such bill of lading, to relieve the collector of all liability, to indemnify the collector against loss, to defend every action brought upon a claim for loss or damage, by reason of such release from customs custody or a failure to produce such bill of lading and to entitle any person injured by reason of such release from customs custody to sue on such bond in his own name, without making the collector a party thereto. Any person so injured by such release may sue on such bond to recover any damages so sustained by him; and

(3) The provisions of this subdivision shall not apply in the case of an entry under subdivision (h) or (i) of this section (relating to entry on carrier's certificate and on duplicate bill of lading, respectively).

(d) Signing and Contents.-- Such entry shall be signed by the consignee, or his agent, and shall set forth such facts in regard

to the importation as the Secretary of the Treasury may require for the purpose of assessing duties and to secure a proper examination, inspection, appraisement, and liquidation, and shall be accompanied by such invoices, bills of lading, certificates, and documents as are required by law and regulations promulgated thereunder.

(e) Statistical Enumeration.-- The Secretary of the Treasury, the Secretary of Commerce, and the Chairman of the United States Tariff Commission are authorized and directed to establish from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States, and as a part of the entry there shall be attached thereto or included therein an accurate statement specifying, in terms of such detailed enumeration, the kinds and quantities of all merchandise imported and the value of the total quantity of each kind of article.

(f) Packages Included.-- If any of the certificates or documents necessary to make entry of any part of merchandise arriving on one vessel or vehicle and consigned to one consignee have not arrived, such part may be entered subsequently, and notation of the packages or cases to be omitted from the original entry shall be made thereon. One or more packages arriving on one vessel or vehicle addressed for delivery to one person and imported in another package containing packages addressed for delivery to other persons may be separately entered, under such rules and regulations as the Secretary of the Treasury may prescribe. All other merchandise arriving on one vessel or vehicle and consigned to one consignee shall be included in one entry, unless the Secretary of the Treasury shall authorize the inclusion of portions of such merchandise in separate entries under such rules and regulations as he may prescribe. [As amended by section 12 of the Customs Administrative Act of 1938, 52 Stat. 1083.]

(g) Statement of Cost of Production.-- Under such regulations as the Secretary of the Treasury may prescribe, the collector or the appraiser may require a verified statement from the manufacturer or producer showing the cost of production of the imported merchandise, when necessary to the appraisement of such merchandise.

(h) Entry on Carrier's Certificate.-- Any person certified by the carrier bringing the merchandise to the port at which entry is to be made to be the owner or consignee of the merchandise, or an agent of such owner or consignee, may make entry thereof, either in person or by an authorized agent, in the manner and subject to the requirements prescribed in this section (or in regulations promulgated hereunder) in the case of a consignee within the meaning of paragraph (1) of section 483.

(i) Entry on Duplicate Bill of Lading.-- Any person may, upon the production of a duplicate bill of lading signed or certified to be genuine by the carrier bringing the merchandise

to the port at which entry is to be made, make entry for the merchandise in respect of which such bill of lading is issued, in the manner and subject to the requirements prescribed in this section (or in regulations promulgated hereunder) in the case of a consignee within the meaning of paragraph (1) of section 483, except that such person shall make such entry in his own name.

(j) Release of Merchandise.-- Merchandise shall be released from customs custody only to or upon the order of the carrier by whom the merchandise is brought to the port at which entry is made, except that merchandise in a bonded warehouse shall be released from customs custody only to or upon the order of the proprietor of the warehouse. The collector shall return to the person making entry the bill of lading (if any is produced) with a notation thereon to the effect that entry for such merchandise has been made. The collector shall not be liable to any person in respect of the delivery of merchandise released from customs custody in accordance with the provisions of this section. Where a recovery is had in any suit or proceeding against a collector on account of the release of merchandise from customs custody, in the performance of his official duty, and the court certifies that there was probable cause for such release by the collector, or that he acted under the directions of the Secretary of the Treasury, or other proper officer of the Government, no execution shall issue against such collector, but the amount so recovered shall, upon final judgment, be paid out of moneys appropriated from the Treasury for that purpose.

SEC. 485. DECLARATION.

(a) Requirement -- Form and Contents.-- Every consignee making an entry under the provisions of section 484 of this Act shall make and file therewith, in a form to be prescribed by the Secretary of the Treasury, a declaration under oath, stating--

(1) Whether the merchandise is imported in pursuance of a purchase or an agreement to purchase, or whether it is imported otherwise than in pursuance of a purchase or agreement to purchase;

(2) That the prices set forth in the invoice are true, in the case of merchandise purchased or agreed to be purchased; or in the case of merchandise secured otherwise than by purchase or agreement to purchase, that the statements in such invoice as to value or price are true to the best of his knowledge and belief;

(3) That all other statements in the invoice or other documents filed with the entry, or in the entry itself, are true and correct; and

(4) That he will produce at once to the collector any invoice, paper, letter, document, or information received showing that any such prices or statements are not true or correct.

(b) Books and Periodicals.-- The Secretary of the Treasury is authorized to prescribe regulations for one declaration in the case of books, magazines, newspapers, and periodicals published and imported in successive parts, numbers, or volumes, and entitled to free entry.

(c) Agents.-- In the event that an entry is made by an agent under the provisions of section 484 of this Act and such agent is not in possession of such declaration of the consignee, such agent shall give a bond to produce such declaration.

(d) A consignee shall not be liable for any additional or increased duties if (1) he declares at the time of entry that he is not the actual owner of the merchandise, (2) he furnishes the name and address of such owner, and (3) within ninety days from the date of entry he produces a declaration of such owner conditioned that he will pay all additional and increased duties, under such regulations as the Secretary of the Treasury may prescribe. Such owner shall possess all the rights of a consignee.

(e) Separate Forms for Purchase and Nonpurchase Importations.-- The Secretary of the Treasury shall prescribe separate forms for the declaration in the case of merchandise which is imported in pursuance of a purchase or agreement to purchase and merchandise which is imported otherwise than in pursuance of a purchase or agreement to purchase.

(f) Deceased or Insolvent Persons -- Partnerships and Corporations.-- Whenever such merchandise is consigned to a deceased person, or to an insolvent person who has assigned the same for the benefit of his creditors, the executor or administrator, or the assignee of such person or receiver or trustee in bankruptcy, shall be considered as the consignee; when consigned to a partnership the declaration of one of the partners only shall be required, and when consigned to a corporation such declaration may be made by any officer of such corporation. Whether the consignee is an individual, a partnership, or a corporation, the declaration may be made by any person who has knowledge of the facts and who is specifically authorized by such individual, a member of such partnership, or an officer of such corporation to make such declaration. [As amended by section 13 of the Customs Administrative Act of 1938, 52 Stat. 1083.]

SEC. 486. ADMINISTRATION OF OATHS.

(a) Customs Officers.-- The following officers and employees may administer any oaths required or authorized by law or regulations promulgated thereunder in respect of any matter coming before such officers or employees in the performance of their official duties: (1) Any customs officer appointed by the President; (2) the chief assistant of any such officer, or any officer or employee of the customs field service designated for the purpose by such officer or by the Secretary of the Treasury; and (3) any officer or employee of the Bureau of Customs designated for the purpose by the Secretary of the Treasury.

(b) Postmasters.-- The postmaster or assistant postmaster of the United States at any post office where customs officers are not stationed, is hereby authorized to administer any oaths required to be made to statements in customs documents by importers of merchandise, not exceeding $100 in value, through the mails.

(c) No Compensation.-- No compensation or fee shall be demanded or accepted for administering any oath under the provisions of this section.

SEC. 487. VALUE IN ENTRY -- AMENDMENT.

The consignee or his agent may, under such regulations as the Secretary of the Treasury may prescribe, at the time entry is made, or at any time before the invoice or the merchandise has come under the observation of the appraiser for the purpose of appraisement, make in the entry such additions to or deductions from the cost or value given in the invoice as, in his opinion, may raise or lower the same to the value of such merchandise.

SEC. 488. APPRAISEMENT OF MERCHANDISE.

The collector within whose district any merchandise is entered shall cause such merchandise to be appraised.

SEC. 489. ADDITIONAL DUTIES.

If the final appraised value of any article of imported merchandise which is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the entered value, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per centum of the total final appraised value thereof for each 1 per centum that such final appraised value exceeds the value declared in the entry. Such additional duty shall apply only to the particular article or articles in each invoice that are so advanced in value upon final appraisement and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the final appraised value does not exceed the amount of duty that would be imposed if the final appraised value did not exceed the entered value, and shall be limited to 75 per centum of the final appraised value of such article or articles. Such additional duties shall not be construed to be penal and shall not be remitted nor payment thereof in any way avoided, except in the case of a clerical error, upon the order of the Secretary of the Treasury, or in any case upon the finding of the United States Customs Court, upon a petition filed at any time after final appraisement and before the expiration of sixty days after liquidation and supported by satisfactory evidence under such rules as the court may prescribe, that the entry of the merchandise at a less value than that returned upon final appraisement was without any intention to defraud the revenue of the United States or to conceal or misrepresent the facts of the case or to deceive the appraiser as to the value of the merchandise. If the appraised value of any merchandise exceeds the value declared in the entry by more than 100 per centum, such entry shall be presumptively fraudulent, and the collector shall seize the whole case or package

containing such merchandise and proceed as in case of forfeiture for violation of the customs laws; and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he rebuts such presumption of fraud by sufficient evidence.

Upon the making of such order or finding, the additional duties shall be remitted or refunded, wholly or in part, and the entry shall be liquidated or reliquidated accordingly. Such additional duties shall not be refunded in case of exportation of the merchandise, nor shall they be subject to the benefit of drawback. All additional duties, penalties, or forfeitures applicable to merchandise entered in connection with a certified invoice shall be alike applicable to merchandise entered in connection with a seller's or shipper's invoice or statement in the form of an invoice.

Furniture described in paragraph 1811 shall enter the United States at ports which shall be designated by the Secretary of the Treasury for this purpose. If any article described in paragraph 1811 and imported for sale is rejected as unauthentic in respect to the antiquity claimed as a basis for free entry, there shall be imposed, collected, and paid on such article, unless exported under customs supervision, a duty of 25 per centum of the value of such article in addition to any other duty imposed by law upon such article.

SEC. 490. GENERAL ORDERS.

(a) Incomplete Entry.— Whenever entry of any imported merchandise is not made within the time provided by law or the regulations prescribed by the Secretary of the Treasury, or whenever entry of such merchandise is incomplete because of failure to pay the estimated duties, or whenever, in the opinion of the collector, entry of such merchandise can not be made for want of proper documents or other cause, or whenever the collector believes that any merchandise is not correctly and legally invoiced, he shall take the merchandise into his custody and send it to a bonded warehouse or public store, to be held at the risk and expense of the consignee until entry is made or completed and the proper documents are produced, or a bond given for their production.

(b) At Request of Consignee.— At the request of the consignee of any merchandise, or of the owner or master of the vessel or the person in charge of the vehicle in which the same is imported, any merchandise may be taken possession of by the collector after the expiration of one day after the entry of the vessel or report of the vehicle and may be unladen and held at the risk and expense of the consignee until entry thereof is made.

SEC. 491. UNCLAIMED MERCHANDISE.

Any entered or unentered merchandise (except merchandise entered under section 557 of this Act, but including merchandise entered for transportation in bond or for exportation) which shall remain in customs custody for one year from the date of importation thereof, without all estimated duties and storage or other charges thereon having been paid, shall be considered unclaimed and abandoned to the Government and shall be appraised by the appraiser of merchandise and sold by the collector at public auction under such regulations as the Secretary of the Treasury shall prescribe. All gunpowder and other explosive substances and merchandise liable to depreciation in value by damage, leakage, or other cause to such extent that the proceeds of sale thereof may be insufficient to pay the duties, storage, and other charges, if permitted to remain in public store or bonded warehouse for a period of one year, may be sold forthwith, under such regulations as the Secretary of the Treasury may prescribe. Merchandise subject to sale hereunder or under section 559 of this Act may be entered or withdrawn for consumption at any time prior to such sale upon payment of all duties, storage, and other charges, and expenses that may have accrued thereon, but such merchandise after becoming subject to sale may not be exported prior to sale without the payment of such duties, charges, and expenses nor may it be entered for warehouse. The computation of duties for the purposes of this section and sections 493 and 559 of this Act shall be at the rate or rates applicable at the time the merchandise becomes subject to sale. [As amended by section 14 of the Customs Administrative Act of 1938, 52 Stat. 1083.]

SEC. 492. DESTRUCTION OF ABANDONED OR FORFEITED MERCHANDISE.

Except as provided in section 3369 of the Revised Statutes, as amended (relating to tobacco and snuff)[1/] and in section 901 of the Revenue Act of 1926 (relating to distilled spirits)[2/] any merchandise abandoned or forfeited to the Government under the preceding or any other provision of the customs laws, which is subject to internal revenue tax and which the collector shall be satisfied will not sell for a sufficient amount to pay such taxes, shall be forthwith destroyed under regulations to be prescribed by the Secretary of the Treasury, instead of being sold at auction.

SEC. 493. PROCEEDS OF SALE.

The surplus of the proceeds of sales under section 491 of this Act, after the payment of storage charges, expenses, duties, and the satisfaction of any lien for freight, charges, or contribution in general average, shall be deposited by the collector in the Treasury of the United States, if claim therefor shall not be filed with the collector within ten days from the date of sale, and the sale of such merchandise shall exonerate the master of any vessel in which the merchandise was imported from all claims of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any surplus of the proceeds of sale.

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1/ Repealed by section 4 of the Act of February 10, 1939, 53 Stat. 1-first. For the superseding law, see U. S. Code, 1946 ed., title 26, sec. 2190.

2/ Repealed by section 4 of the Act of February 10, 1939. For the superseding law, see U. S. Code, 1946 ed., title 26, sec. 3074(a).

SEC. 494. EXPENSE OF WEIGHING AND MEASURING.

In all cases in which the invoice or entry does not state the weight, quantity, or measure of the merchandise, the expense of ascertaining the same shall be collected from the consignee before its release from customs custody.

SEC. 495. PARTNERSHIP BOND.

When any bond is required by law or regulations to be executed by any partnership for any purpose connected with the transaction of business at any customhouse, the execution of such bond by any member of such partnership shall bind the other partners in like manner and to the same extent as if such other partners had personally joined in the execution, and an action or suit may be instituted on such bond against all partners as if all had executed the same.

SEC. 496. EXAMINATION OF BAGGAGE.

The collector may cause an examination to be made of the baggage of any person arriving in the United States in order to ascertain what articles are contained therein and whether subject to duty, free of duty, or prohibited notwithstanding a declaration and entry therefor has been made.

SEC. 497. SAME -- PENALTIES.

Any article not included in the declaration and entry as made, and, before examination of the baggage was begun, not mentioned in writing by such person, if written declaration and entry was required, or orally if written declaration and entry was not required, shall be subject to forfeiture and such person shall be liable to a penalty equal to the value of such article.

SEC. 498. ENTRY UNDER REGULATIONS.

(a) Authorized for Certain Merchandise.-- The Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of--

(1) Merchandise not exceeding $100 in value, including such merchandise imported through the mails;

(2) Merchandise damaged on the voyage of importation, by fire or through marine casualty or any other cause, without fault on the part of the shipper;

(3) Merchandise recovered from a wrecked or stranded vessel;

(4) Household effects used abroad and personal effects, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(5) Articles sent by persons in foreign countries as gifts to persons in the United States;

(6) Articles carried on the person or contained in the baggage of a person arriving in the United States;

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(7) Tools of trade of a person arriving in the United States;

(8) Personal effects of citizens of the United States who have died in a foreign country;

(9) Merchandise within the provisions of sections 465 and 466 of this Act (relating to supplies, repairs, and equipment on vessels and railway cars) at the first port of arrival;

(10) Merchandise when in the opinion of the Secretary of the Treasury the value thereof can not be declared; and

(11) Merchandise within the provisions of the Act entitled "An Act to expedite the delivery of imported parcels and packages, not exceeding $500 in value," approved June 8, 1896.

(b) Application of General Provisions.-- The Secretary of the Treasury is authorized to include in such rules and regulations any of the provisions of section 484 or 485 of this Act (relating, respectively, to entry and to declaration of merchandise generally).

SEC. 499. EXAMINATION OF MERCHANDISE.

Imported merchandise, required by law or regulations made in pursuance thereof to be inspected, examined, or appraised, shall not be delivered from customs custody, except under such bond or other security as may be prescribed by the Secretary of the Treasury to assure compliance with all applicable laws, regulations, and instructions which the Secretary of the Treasury or the Customs Service is authorized to enforce, until it has been inspected, examined, or appraised and is reported by the appraiser to have been truly and correctly invoiced and found to comply with the requirements of the laws of the United States. The collector shall designate the packages or quantities covered by any invoice or entry which are to be opened and examined for the purpose of appraisement or otherwise and shall order such packages or quantities to be sent to the public stores or other places for such purpose. Not less than one package of every invoice and not less than one package of every ten packages of merchandise, shall be so designated unless the Secretary of the Treasury, from the character and description of the merchandise, is of the opinion that the examination of a less proportion of packages will amply protect the revenue and by special regulation or instruction, the application of which may be restricted to one or more individual ports or to one or more importations or one or more classes of merchandise, permit a less number of packages to be examined. All such special regulations or instructions shall be published in the weekly Treasury Decisions within fifteen days after issuance and before the liquidation of any entries affected thereby. The collector or the appraiser may require such additional packages or quantities as either of them may deem necessary. If any package is found by the appraiser to contain any article not specified in the invoice and he reports to the collector that in his opinion such article was omitted from the invoice with fraudulent intent on the part of the seller, shipper, owner, or agent, the contents of the entire package in which such article is found shall be liable to seizure, but if the appraiser reports that no such fraudulent intent is apparent then the value of said article shall be added to the entry and the duties thereon paid accordingly.

If a deficiency is found in quantity, weight, or measure in the examination of any package, report thereof shall be made to the collector, who shall make allowance therefor in the liquidation of duties.

No appraisement made after the effective date of the Customs Administrative Act of 1938 1/ shall be held invalid on the ground that the required number of packages or the required quantity of the merchandise was not designated for examination or, if designated, was not actually examined, unless the party claiming such invalidity shall establish that merchandise in the packages or quantities not designated for examination, or not actually examined, was different from that actually examined and that the difference was such as to establish the incorrectness of the appraiser's return of value; and then only as to the merchandise for which the value returned by the appraiser is shown to be incorrect. [As amended by sections 15 and 16(a) of the Customs Administrative Act of 1938, 52 Stat. 1084.]

SEC. 500. DUTIES OF APPRAISING OFFICERS.

(a) Appraiser.— It shall be the duty of the appraiser under such rules and regulations as the Secretary of the Treasury may prescribe—

(1) To appraise the merchandise in the unit of quantity in which the merchandise is usually bought and sold by ascertaining or estimating the value thereof by all reasonable ways and means in his power, any statement of cost or cost of production in any invoice, affidavit, declaration, or other document to the contrary notwithstanding;

(2) To ascertain the number of yards, parcels, or quantities of the merchandise ordered or designated for examination;

(3) To ascertain whether the merchandise has been truly and correctly invoiced;

(4) To describe the merchandise in order that the collector may determine the dutiable classification thereof; and

(5) To report his decisions to the collector.

(b) Reports of Appraiser's Subordinates.— The appraiser shall have power to review, revise, and correct the reports of his subordinate officers.

(c) Chief Assistant and Deputy Appraisers.— The duties of the chief assistant appraiser and deputy appraisers shall be prescribed by the Secretary of the Treasury. During the absence or disability of the appraiser, or in the event that there is no appraiser, the chief assistant appraiser shall exercise the powers and perform the duties of the appraiser.

(d) Assistant Appraisers.— It shall be the duty of an assistant appraiser—

(1) To examine and inspect such merchandise as the appraiser may direct, and to report to him the value thereof;

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1/ July 25, 1938.

(2) To revise and correct the reports and to supervise and direct the work of such examiners and other employees as the appraiser may designate; and

(3) To assist the appraiser, under such regulations as the Secretary of the Treasury or the appraiser may prescribe.

(e) Examiners.-- It shall be the duty of an examiner to examine and inspect the merchandise and report the value and such other facts as the appraiser may require in his appraisement or report, and to perform such other duties as may be prescribed by rules and regulations of the Secretary of the Treasury or the appraiser.

(f) Acting Appraiser.-- The Secretary of the Treasury is authorized to designate an officer of the customs as acting appraiser at a port where there is no appraiser. Such acting appraiser shall take the oath, perform all the duties, and possess all the powers of an appraiser. The Secretary of the Treasury may appoint an officer of the customs who shall perform the functions of acting appraiser during the absence or disability of such acting appraiser.

SEC. 501. NOTICE OF APPRAISEMENT -- REAPPRAISEMENT.

The collector shall give written notice of appraisement to the consignee, his agent, or his attorney, if (1) the appraised value is higher than the entered value, or (2) a change in the classification of the merchandise results from the appraiser's determination of value. The decision of the appraiser shall be final and conclusive upon all parties unless a written appeal for a reappraisement is filed with or mailed to the United States Customs Court by the collector within sixty days after the date of the appraiser's report, or filed by the consignee or his agent with the collector within thirty days after the date of personal delivery, or if mailed the date of mailing of written notice of appraisement to the consignee, his agent, or his attorney. No such appeal filed by the consignee or his agent shall be deemed valid, unless he has complied with all the provisions of this Act relating to the entry and appraisement of such merchandise. Every such appeal shall be transmitted with the entry and the accompanying papers by the collector to the United States Customs Court. [As amended by section 25 of the Act of June 25, 1948 (62 Stat. ). The former remainder of this section, as amended by section 16(b) of the Customs Administrative Act of 1938 (52 Stat. 1084), relating to the litigation of the appeals, was repealed by section 39 of the Act of June 25, 1948 (62 Stat. 992). For the superseding law see U. S. Code, 1946 ed., Supp. II, title 28, secs. 1582, 2631-2637.]

SEC. 502. REGULATIONS FOR APPRAISEMENT AND CLASSIFICATION.

(a) Powers of Secretary of the Treasury.-- The Secretary of the Treasury shall establish and promulgate such rules and regulations not inconsistent with the law, and may disseminate such information as may be necessary to secure a just, impartial, and uniform appraisement of imported merchandise and the classification and assessment of duties thereon at the various ports of entry, and may direct any appraiser, deputy appraiser, assistant appraiser, or examiner of merchandise to go from one port of entry to another for the purpose of appraising or assisting in appraising merchandise imported at such port.

(b) Reversal of Secretary's Rulings.-- No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney General recommending the same, or a final decision of the United States Customs Court.

(c) Duties of Customs Officers.-- It shall be the duty of all officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty arises as to the true construction or meaning of any part of the revenue laws, the decision of the Secretary shall be binding upon all officers of the customs.

SEC. 503. DUTIABLE VALUE.

(a) General Rule.-- Except as provided in section 562 of this Act (relating to withdrawal from manipulating warehouses) and in subdivision (b) of this section, the basis for the assessment of duties on imported merchandise subject to ad valorem rates of duty shall be the entered value or the final appraised value, whichever is higher.

(b) Entries Pending Reappraisement.-- If the importer certifies at the time of entry that he has entered the merchandise at a value higher than the value as defined in this Act because of advances by the appraiser in similar cases then pending on appeal for reappraisement or re-reappraisement, and if the importer's contention in such pending cases shall subsequently be sustained, wholly or in part, by a final decision on reappraisement or re-reappraisement, and if it shall appear that such action of the importer on entry was taken in good faith, the collector shall liquidate the entry in accordance with the final appraisement. 1/

(c) Basis of Rate.-- For the purpose of determining the rate of duty to be assessed upon any merchandise when the rate is based upon or regulated in any manner by the value of the merchandise, the final appraised value shall (except as provided in section 562 of this Act) be taken to be the value of the merchandise.

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1/ It was and is the true intent and meaning of section 503(b) of the Act entitled "An Act to provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States, to protect American labor, and for other purposes," approved June 17, 1930, * * * that imported merchandise entered in accordance with the provisions of said section 503(b) * * * shall be appraised and reappraised in the same manner as though the merchandise was not so entered; that the appraisement and reappraisement of such merchandise shall have the same force and effect as in the case of merchandise not so entered; and that entries covered by certification of the importer as provided in said section 503(b) * * * shall be liquidated in accordance with the final appraised value of the merchandise covered by such certificates. [Act of July 12, 1932, U. S. Code, 1946 ed., title 19, sec. 1503a.]

SEC. 504. COVERINGS AND CONTAINERS.

If there shall be used for covering or holding imported merchandise, whether dutiable or free of duty, any unusual material, article, or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duties shall be levied upon such material, article, or form at the rate or rates to which the same would be subjected if separately imported.

SEC. 505. PAYMENT OF DUTIES.

The consignee shall deposit with the collector, at the time of making entry, unless the merchandise is entered for warehouse or transportation, or under bond, the amount of duty estimated to be payable thereon. Upon receipt of the appraiser's report and of the various reports of landing, weight, gauge, or measurement the collector shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise as provided by law and shall give notice of such liquidation in the form and manner prescribed by the Secretary of the Treasury, and collect any increased or additional duties due or refund any excess of duties deposited as determined on such liquidation.

SEC. 506. ALLOWANCE FOR ABANDONMENT AND DAMAGE.

Allowance shall be made in the estimation and liquidation of duties under regulations prescribed by the Secretary of the Treasury in the following cases:

(1) Abandonment Within Thirty Days.-- Where the importer abandons to the United States, within thirty days after entry in the case of merchandise not sent to the appraiser's stores for examination, or within thirty days after the release of the examination packages or quantities of merchandise in the case of merchandise sent to the appraiser's stores for examination, any imported merchandise representing 5 per centum or more of the total value of all the merchandise of the same class or kind entered in the invoice in which the item appears, and delivers, within the applicable thirty-day period, the portion so abandoned to such place as the collector directs unless the collector is satisfied that the merchandise is so far destroyed as to be nondeliverable;

(2) Perishable Merchandise, Condemned.-- Where fruit or other perishable merchandise has been condemned at the port of entry, within ten days after landing, by the health officers or other legally constituted authorities, and the consignee, within five days after such condemnation, files with the collector written notice thereof, an invoiced description and the location thereof, and the name of the vessel or vehicle in which imported.

SEC. 507. TARE AND DRAFT.

The Secretary of the Treasury is hereby authorized to prescribe and issue regulations for the ascertainment of tare upon imported merchandise, including the establishment of reasonable and just schedule tares therefor, but in no case shall there be any allowance for draft or for impurities, other than excessive moisture and impurities not usually found in or upon such or similar merchandise.

SEC. 508. COMMINGLING OF GOODS.

Whenever dutiable merchandise and merchandise which is free of duty or merchandise subject to different rates of duty are so packed together or mingled that the quantity or value of each class of such merchandise can not be readily ascertained by the customs officers, the whole of such merchandise shall be subject to the highest rate of duty applicable to any part thereof, unless the importer or consignee shall segregate such merchandise at his own risk and expense under customs supervision within ten days after entry thereof, in order that the quantity and value of each part or class thereof may be ascertained.

SEC. 509. EXAMINATION OF IMPORTER AND OTHERS.

Collectors and appraisers may cite to appear before them or any of them and to examine upon oath, which said officers or any of them are hereby authorized to administer, any owner, importer, consignee, agent, or other person upon any matter or thing which they, or any of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or the value thereof or the rate or amount of duty; and they, or any of them, may require the production of any letters, accounts, contracts, invoices, or other documents relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved, under such rules as the United States Customs Court may prescribe, and such evidence may be given consideration in subsequent proceedings relating to such merchandise. [As amended by section 26 of the Act of June 25, 1948 (62 Stat. 990). For the law superseding the matter deleted by that Act, see U. S. Code, 1946 ed., Supp. II, title 28, sec. 459.]

SEC. 510. PENALTIES FOR REFUSAL TO GIVE TESTIMONY.

If any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a judge of the United States Customs Court, or a division of such court, or an appraiser, or a collector, he shall be liable to a penalty of not less than $20 nor more than $500; and if such person be the owner, importer, or consignee, the appraisement last made of such merchandise, whether made by an appraiser, a judge of the United States Customs Court, or a division of such court, shall be final and conclusive against such person; and any person who shall willfully and corruptly swear falsely on an examination before any judge of the United States Customs Court, or division of such court, or appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited or the value thereof may be recovered from him.

SEC. 511. INSPECTION OF IMPORTER'S BOOKS.

If any person importing merchandise into the United States or dealing in imported merchandise fails, at the request of the Secretary of the Treasury, or an appraiser, or person acting as appraiser, or a collector, or the United States Customs Court, or a judge of such court, as the case may be, to permit a duly accredited officer of the United States to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the value or classification of such merchandise, then while such failure continues the Secretary of the Treasury, under regulations prescribed by him, (1) shall prohibit the importation of merchandise into the United States by or for the account of such person, and (2) shall instruct the collectors to withhold delivery of merchandise imported by or for the account of such person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.

SEC. 512. DEPOSIT OF DUTY RECEIPTS.

All moneys paid to any collector for unascertained duties or for duties paid under protest against the rate or amount of duties charged shall be deposited to the credit of the Treasurer of the United States and shall not be held by the collectors to await any ascertainment of duties or the result of any litigation in relation to the rate or amount of duties legally chargeable and collectible in any case where money is so paid.

SEC. 513. COLLECTOR'S IMMUNITY.

No collector or other customs officer shall be in any way liable to any owner, importer, consignee, or agent or any other person for or on account of any rulings or decisions as to the appraisement or the classification of any imported merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent might under this Act be entitled to protest or appeal from the decision of such collector or other officer.

SEC. 514. PROTEST AGAINST COLLECTOR'S DECISIONS.

Except as provided in subdivision (b) of section 516 of this Act (relating to protests by American manufacturers, producers, and wholesalers), all decisions of the collector, including the legality of all orders and findings entering into the same, as to the rate and amount of duties chargeable, and as to all exactions of whatever character (within the jurisdiction of the Secretary of the Treasury), and his decisions excluding any merchandise from entry or delivery, under any provision of the customs laws, and his liquidation or reliquidation of any entry, or refusal to pay any claim for drawback, or his refusal to reliquidate any entry for a clerical error discovered within one year after the date of entry, or within sixty days after liquidation or reliquidation when such liquidation or reliquidation is made more than

ten months after the date of entry, shall, upon the expiration of sixty days after the date of such liquidation, reliquidation, decision, or refusal, be final and conclusive upon all persons (including the United States and any officer thereof), unless the importer, consignee, or agent of the person paying such charge or exaction, or filing such claim for drawback, or seeking such entry or delivery, shall, within sixty days after, but not before such liquidation, reliquidation, decision, or refusal, as the case may be, as well in cases of merchandise entered in bond as for consumption, file a protest in writing with the collector setting forth distinctly and specifically, and in respect to each entry, payment, claim, decision, or refusal, the reasons for the objection thereto. The reliquidation of an entry shall not open such entry so that a protest may be filed against the decision of the collector upon any question not involved in such reliquidation.

SEC. 515. SAME.

Upon the filing of such protest the collector shall within ninety days thereafter review his decision, and may modify the same in whole or in part and thereafter remit or refund any duties, charge, or exaction found to have been assessed or collected in excess, or pay any drawback found due, of which notice shall be given as in the case of the original liquidation, and against which protest may be filed within the same time and in the same manner and under the same conditions as against the original liquidation or decision. If the collector shall, upon such review, affirm his original decision, or if a protest shall be filed against his modification of any decision, and, in the case of merchandise entered for consumption, if all duties and charges shall be paid, then the collector shall forthwith transmit the entry and the accompanying papers, and all the exhibits connected therewith, to the United States Customs Court for due assignment and determination, as provided by law. Such determination shall be final and conclusive upon all persons, and the papers transmitted shall be returned, with the decision and judgment order thereon, to the collector, who shall take action accordingly, except in cases in which an appeal shall be filed in the United States Court of Customs and Patent Appeals within the time and in the manner provided by law.

SEC. 516. APPEAL OR PROTEST BY AMERICAN PRODUCERS.

(a) Value.-- Whenever an American manufacturer, producer, or wholesaler believes that the appraised value of any imported merchandise of a class or kind manufactured, produced, or sold at wholesale by him is too low, he may file with the Secretary of the Treasury a complaint setting forth the value at which he believes the merchandise should be appraised and the facts upon which he bases his belief. The Secretary shall thereupon transmit a copy of such complaint to the appraiser at each port of entry where the merchandise is usually imported. Until otherwise directed by

the Secretary, the appraiser shall report each subsequent importation of the merchandise giving the entry number, the name of the importer, the appraised value, and his reasons for the appraisement. If the Secretary does not agree with the action of the appraiser, he shall instruct the collector to file an appeal for a reappraisement as provided in section 501 of this Act, and such manufacturer, producer, or wholesaler shall have the right to appear and to be heard as a party in interest under such rules as the United States Customs Court may prescribe. The Secretary shall notify such manufacturer, producer, or wholesaler of the action taken by such appraiser, giving the port of entry, the entry number, and the appraised value of such merchandise and the action he has taken thereon. If the appraiser advances the entered value of merchandise upon the information furnished by the American manufacturer, producer, or wholesaler, and an appeal is taken by the consignee, such manufacturer, producer, or wholesaler shall have the right to appear and to be heard as a party in interest, under such rules as the United States Customs Court may prescribe. If the American manufacturer, producer, or wholesaler is not satisfied with the action of the Secretary, or the action of the appraiser thereon, he may file, within thirty days after the date of the mailing of the Secretary's notice, an appeal for a reappraisement in the same manner and with the same effect as an appeal by a consignee under the provisions of section 501 of this Act.

(b) Classification.-- The Secretary of the Treasury shall, upon written request by an American manufacturer, producer, or wholesaler, furnish the classification of, and the rate of duty, if any, imposed upon, designated imported merchandise of a class or kind manufactured, produced, or sold at wholesale by him. If such manufacturer, producer, or wholesaler believes that the proper rate of duty is not being assessed, he may file a complaint with the Secretary, setting forth a description of the merchandise, the classification, and the rate or rates of duty he believes proper, and the reasons for his belief. If the Secretary decides that the classification of, or rate of duty assessed upon, the merchandise is not correct, he shall notify the collectors as to the proper classification and rate of duty and shall so inform the complainant, and such rate of duty shall be assessed upon all such merchandise entered for consumption or withdrawn from warehouse for consumption after thirty days after the date such notice to the collectors is published in the weekly Treasury Decisions. If the Secretary decides that the classification and rate of duty are correct, he shall so inform the complainant. If dissatisfied with the decision of the Secretary, the complainant may file with the Secretary, not later than thirty days after the date of such decision, notice that he desires to protest the classification of, or rate of duty assessed upon, the merchandise. Upon receipt of such notice from the complainant, the Secretary shall cause publication to be made of his decision as to the proper classification and rate of duty and of the complainant's desire to protest, and shall thereafter furnish the complainant with such information as to the entries and consignees of such merchandise, entered after the publication of the decision of the Secretary at the port of entry designated by the complainant in his notice of desire

to protest, as will enable the complainant to protest the classification of, or rate of duty imposed upon, such merchandise in the liquidation of such an entry at such port. The Secretary shall direct the collector at such port to notify such complainant immediately when the first of such entries is liquidated. Within thirty days after the date of mailing to the complainant of notice of such liquidation, the complainant may file with the collector at such port a protest in writing setting forth a description of the merchandise and the classification and rate of duty he believes proper. Notwithstanding such protest is filed, merchandise of the character covered by the published decision of the Secretary, when entered for consumption or withdrawn from warehouse for consumption on or before the date of publication of a decision of the United States Customs Court or of the United States Court of Customs and Patent Appeals, rendered under the provisions of subsection (c) of this section, not in harmony with the published decision of the Secretary, shall be classified and the entries liquidated in accordance with such decision of the Secretary, and, except as otherwise provided in this Act, the liquidations of such entries shall be final and conclusive upon all parties. If the protest of the complainant is sustained in whole or in part by a decision of the United States Customs Court or of the United States Court of Customs and Patent Appeals, merchandise of the character covered by the published decision of the Secretary, which is entered for consumption or withdrawn from warehouse for consumption after the date of publication of such court decision, shall be subject to classification and assessment of duty in accordance with the final judicial decision on the complainant's protest, and the liquidation of entries covering such merchandise so entered or withdrawn shall be suspended until final disposition is made of such protest, whereupon such entries shall be liquidated, or if necessary, reliquidated in accordance with such final decision. /As amended by section 17(a) of the Customs Administrative Act of 1938 (52 Stat. 1084) and further amended by section 39 of the Act of June 25, 1948 (62 Stat. 992). For the law superseding the matter deleted by the last-mentioned Act, see U. S. Code, 1946 ed., Supp. II, title 28, secs. 2602, 2638./ 1/

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1/ Section 17(b) of the Customs Administrative Act of 1938 (52 Stat. 1085) provided that section 516(b) as stated above should apply only in the case of complaints filed after July 25, 1938, and that the superseded provisions should continue in force with respect to previous complaints. All proceedings under the superseded law have been terminated.

(c) Hearing and Determination.-- A copy of every appeal and every protest filed by an American manufacturer, producer, or wholesaler under the provisions of this section shall be mailed by the collector to the consignee or his agent within five days after the filing thereof, and such consignee or his agent shall have the right to appear and to be heard as a party in interest before the United States Customs Court. The collector shall transmit the entry and all papers and exhibits accompanying or connected therewith to the United States Customs Court for due assignment and determination of the proper value or of the proper classification and rate of duty. [As amended by section 39 of the Act of June 25, 1948 (62 Stat. 992). For the law superseding the deleted matter, see U. S. Code, 1946 ed., Supp. II, title 28, sec. 2637.]
[(d), relating to inspection of documents in proceedings under section 516, was repealed by section 39 of the Act of June 25, 1948. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 28, sec. 2634(b).]

[SEC. 517, relating to frivolous protests and appeals, was repealed by section 39 of the Act of June 25, 1948 (62 Stat. 992). For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 28, sec. 2641.]

[SEC. 518, as amended, relating to the United States Customs Court, was repealed, except for one sentence which had been executed, by section 39 of the Act of June 25, 1948 (62 Stat. 992). For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 28, secs. 871, 872.]

[SEC. 519, relating to the publication of decisions of the United States Customs Court, was repealed by section 39 of the Act of June 25, 1948. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 28, sec. 255.]

SEC. 520. REFUNDS AND ERRORS.

(a) The Secretary of the Treasury is hereby authorized to refund duties or other receipts in the following cases:

(1) Excess Deposits.-- Whenever it is ascertained on liquidation or reliquidation of an entry that more money has been deposited or paid as duties than was required by law to be so deposited or paid;

(2) Fees, Charges, and Exactions.-- Whenever it is determined in the manner required by law that any fees, charges, or exactions, other than duties and taxes, have been erroneously or excessively collected; and

(3) Fines, Penalties, and Forfeitures.-- Whenever money has been deposited in the Treasury on account of a fine, penalty, or forfeiture which did not accrue, or which is finally determined to have accrued in an amount less than that so deposited, or which is mitigated to an amount less than that so deposited or is remitted.

(b) The necessary moneys to make such refunds are hereby authorized to be appropriated annually from the general fund of the Treasury.

(c) Notwithstanding a valid protest was not filed, the Secretary of the Treasury may authorize a collector to reliquidate an entry to correct--

(1) A clerical error in any entry or liquidation discovered within one year after the date of entry, or within sixty days after liquidation when liquidation is made more than ten months after the date of entry; or

(2) Any assessment of duty on household or personal effects which by law were not subject to duty and in respect of which an application for refund has been filed with the collector within one year after the date of entry. [Section 18, Customs Administrative Act of 1938, 52 Stat. 1086.]

SEC. 521. RELIQUIDATION ON ACCOUNT OF FRAUD.

If the collector finds probable cause to believe there is fraud in the case, he may reliquidate an entry within two years (exclusive of the time during which a protest is pending) after the date of liquidation or last reliquidation.

SEC. 522. CONVERSION OF CURRENCY.

(a) Value of Foreign Coin Proclaimed by Secretary of Treasury.-- Section 25 of the Act of August 27, 1894, entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," as amended, is reenacted without change as follows:

"Sec. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint and be proclaimed by the Secretary of the Treasury quarterly on the 1st day of January, April, July, and October in each year."

(b) Proclaimed Value Basis of Conversion.-- For the purpose of the assessment and collection of duties upon merchandise imported into the United States on or after the day of the enactment of this Act, wherever it is necessary to convert foreign currency into currency of the United States, such conversion, except as provided in subdivision (c), shall be made at the values proclaimed by the Secretary of the Treasury under the provisions of section 25 of such Act of August 27, 1894, as amended, for the quarter in which the merchandise was exported.

(c) Market Rate When no Proclamation.-- If no such value has been proclaimed, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate in the New York market at noon on the day of exportation, conversion shall be made at a value measured by such buying rate. If the date of exportation falls upon a Sunday or holiday, then the buying rate at noon

on the last preceding business day shall be used. For the purposes of this subdivision such buying rate shall be the buying rate for cable transfers payable in the foreign currency so to be converted; and shall be determined by the Federal Reserve Bank of New York and certified daily to the Secretary of the Treasury, who shall make it public at such times and to such extent as he deems necessary. In ascertaining such buying rate such Federal reserve bank may in its discretion (1) take into consideration the last ascertainable transactions and quotations, whether direct or through exchange of other currencies, and (2) if there is no market buying rate for such cable transfers, calculate such rate from actual transactions and quotations in demand or time bills of exchange.

SEC. 523. COMPTROLLERS OF CUSTOMS.

Naval officers of customs in office on September 22, 1922, and their successors shall continue to be known as Comptrollers of Customs.

Comptrollers of Customs shall examine the collector's accounts of receipts and disbursements of money and receipts and disposition of merchandise and certify the same to the Secretary of the Treasury for transmission to the General Accounting Office. They shall perform such other duties as the Secretary of the Treasury may from time to time prescribe, and their administrative examination shall extend to all customs districts assigned to them by the Secretary of the Treasury.

Comptrollers of Customs shall verify all assessments of duties and allowances of drawbacks made by collectors in connection with the liquidation thereof. In cases of disagreement between a collector and a Comptroller of Customs, the latter shall report the facts to the Secretary of the Treasury for instructions.

This section shall not be construed to affect the manner of appointment, the terms of office, or the compensation of any such officer as now provided by law, nor to affect the provisions of the Budget and Accounting Act, 1921, approved June 10, 1921.

So much of sections 2626 and 4158 of the Revised Statutes, as amended, as requires the countersigning of documents by naval officers (now Comptrollers of Customs) or by surveyors, and so much of section 4332 of the Revised Statutes, as amended, as requires the signing of documents by naval officers (now Comptrollers of Customs), is hereby repealed.

SEC. 524. DEPOSIT OF REIMBURSABLE CHARGES.

Receipts for any reimbursable charges or expenses which have been paid for out of any appropriation for collecting the revenue from customs shall be deposited as a refund to such appropriation instead of being covered into the Treasury as miscellaneous receipts, as provided by the Act entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1908, and for other purposes", approved March 4, 1907. [Section 19(b), Customs Administrative Act of 1938, 52 Stat. 1087.]

SEC. 525. DETAILS TO DISTRICT OF COLUMBIA FROM FIELD SERVICE.

In connection with the enforcement of this Act, the Secretary of the Treasury is authorized to use in the District of Columbia not to exceed ten persons detailed from the field force of the Customs Service and paid from the appropriation for the expense of collecting the revenue from customs.

SEC. 526. MERCHANDISE BEARING AMERICAN TRADE-MARK.

(a) Importation Prohibited.-- It shall be unlawful to import into the United States any merchandise of foreign manufacture if such merchandise, or the label, sign, print, package, wrapper, or receptacle, bears a trade-mark owned by a citizen of, or by a corporation or association created or organized within, the United States, and registered in the Patent Office by a person domiciled in the United States, under the provisions of the Act entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the several States or with Indian tribes, and to protect the same," approved February 20, 1905, as amended, and if a copy of the certificate of registration of such trade-mark is filed with the Secretary of the Treasury, in the manner provided in section 27 of such Act, unless written consent of the owner of such trade-mark is produced at the time of making entry.1/

(b) Seizure and Forfeiture.-- Any such merchandise imported into the United States in violation of the provisions of this section shall be subject to seizure and forfeiture for violation of the customs laws.

(c) Injunction and Damages.-- Any person dealing in any such merchandise may be enjoined from dealing therein within the United States or may be required to export or destroy such merchandise or to remove or obliterate such trade-mark and shall be liable for the same damages and profits provided for wrongful use of a trade-mark, under the provisions of such Act of February 20, 1905, as amended.

SEC. 527. IMPORTATION OF WILD MAMMALS AND BIRDS IN VIOLATION OF FOREIGN LAW.

(a) Importation Prohibited.-- If the laws or regulations of any country, dependency, province, or other subdivision of government restrict the taking, killing, possession, or exportation to the United States, of any wild mammal or bird, alive or dead, or restrict the exportation to the United States of any part or product of any wild mammal or bird, whether raw or manufactured, no such mammal or bird, or part or product thereof, shall, after the expiration of ninety days after the enactment of this Act, be imported into the United States from such country, dependency, province, or other subdivision of government, directly or indirectly, unless accompanied by a certification of the United States consul, for the consular district in which is located the port or place from which such mammal or bird, or part or product thereof, was exported from such country, dependency, province, or other subdivision of government, that such

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1/ The Act of February 20, 1905, as amended, has been superseded by the Act of July 5, 1946 (60 Stat. 427; U. S. Code, 1946 ed., title 15, secs. 1051-1127).

mammal or bird, or part or product thereof, has not been acquired or exported in violation of the laws or regulations of such country, dependency, province, or other subdivision of government.

(b) Forfeiture.-- Any mammal or bird, alive or dead, or any part or product thereof, whether raw or manufactured, imported into the United States in violation of the provisions of the preceding subdivision shall be subject to seizure and forfeiture under the customs laws. Any such article so forfeited may, in the discretion of the Secretary of the Treasury and under such regulations as he may prescribe, be placed with the departments or bureaus of the Federal or State Governments, or with societies or museums, for exhibition or scientific or educational purposes, or destroyed, or (except in the case of heads or horns of wild mammals) sold in the manner provided by law.

(c) Section Not to Apply in Certain Cases.-- The provisions of this section shall not apply in the case of--

(1) Prohibited Importations.-- Articles the importation of which is prohibited under the provisions of this Act, or of section 241 of the Criminal Code, or of any other law;

(2) Scientific or Educational Purposes.-- Wild mammals or birds, alive or dead, or parts or products thereof, whether raw or manufactured, imported for scientific or educational purposes;

(3) Certain Migratory Game Birds.-- Migratory game birds (for which an open season is provided by the laws of the United States and any foreign country which is a party to a treaty with the United States, in effect on the date of importation, relating to the protection of such migratory game birds) brought into the United States by bona fide sportsmen returning from hunting trips in such country, if at the time of importation the possession of such birds is not prohibited by the laws of such country or of the United States.

SEC. 528. TAXES NOT TO BE CONSTRUED AS DUTIES.

No tax or other charge imposed by or pursuant to any law of the United States shall be construed to be a customs duty for the purpose of any statute relating to the customs revenue, unless the law imposing such tax or charge designates it as a customs duty or contains a provision to the effect that it shall be treated as a duty imposed under the customs laws. Nothing in this section shall be construed to limit or restrict the jurisdiction of the United States Customs Court or the United States Court of Customs and Patent Appeals. [Section 20, Customs Administrative Act of 1938, 52 Stat. 1087.]

## Part IV -- Transportation in Bond[1/] and Warehousing of Merchandise

SEC. 551. BONDING OF CARRIERS.

Under such regulations and subject to such terms and conditions as the Secretary of the Treasury shall prescribe, any common carrier of merchandise owning or operating a railroad, steamship, or other transportation line or route for the transportation of merchandise in the United States, or any freight forwarder, as defined in section 402 of Part IV of the Interstate Commerce Act (U.S.C., 1940 edition,Supp. III, title 49, sec. 1002(5)), upon application, may, in the discretion of the Secretary, be designated as a carrier of bonded merchandise for the final release of which from customs custody a permit has not been issued. [Act of December 28, 1945, 59 Stat. 667.]

SEC. 552. ENTRY FOR IMMEDIATE TRANSPORTATION.

Any merchandise, other than explosives and merchandise the importation of which is prohibited, arriving at a port of entry in the United States may be entered, under such rules and regulations as the Secretary of the Treasury may prescribe, for transportation in bond without appraisement to any other port of entry designated by the consignee, or his agent, and by such bonded carrier as he designates, there to be entered in accordance with the provisions of this Act.

SEC. 553. ENTRY FOR TRANSPORTATION AND EXPORTATION.

Any merchandise, other than explosives and merchandise the importation of which is prohibited, shown by the manifest, bill of lading, shipping receipt, or other document to be destined to a foreign country, may be entered for transportation in bond through the United States by a bonded carrier without appraisement or the payment of duties and exported under such regulations as the Secretary of the Treasury shall prescribe, and any baggage or personal effects not containing merchandise the importation of which is prohibited arriving in the United States destined to a foreign country may, upon the request of the owner or carrier having the same in possession for transportation, be entered for transportation in bond through the United States by a bonded carrier without appraisement or the payment of duty, under such regulations as the Secretary of the Treasury may prescribe. In places where no bonded common-carrier

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1/ The Secretary of the Treasury be, and he is hereby, authorized, when it appears to him to be in the interest of commerce, and notwithstanding any provision of law or regulation requiring that the transportation of imported merchandise be by a bonded common carrier, to permit such merchandise which has been entered and examined for customs purposes to be transported by bonded cartmen or bonded lightermen between the ports of New York, Newark, and Perth Amboy, which are all included in Customs Collection District Numbered 10 (New York): Provided, That this resolution shall not be construed to deprive any of the ports affected of its rights and privileges as a port of entry. [Act of June 19, 1936, 49 Stat. 1538.]

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facilities are reasonably available, such merchandise may be so transported otherwise than by a bonded common carrier under such regulations as the Secretary of the Treasury shall prescribe. [As amended by section 21 of the Customs Administrative Act of 1938, 52 Stat. 1087.]

SEC. 554. TRANSPORTATION THROUGH CONTIGUOUS COUNTRIES.

With the consent of the proper authorities, imported merchandise, in bond or duty-paid, and products and manufactures of the United States may be transported from one port to another in the United States through contiguous countries, under such regulations as the Secretary of the Treasury shall prescribe, unless such transportation is in violation of section 4347 of the Revised Statutes, as amended,[1/] section 27 of the Merchant Marine Act, 1920, or section 588 of this Act.

SEC. 555. BONDED WAREHOUSES.

Buildings or parts of buildings and other inclosures may be designated by the Secretary of the Treasury as bonded warehouses for the storage of imported merchandise entered for warehousing, or taken possession of by the collector, or under seizure, or for the manufacture of merchandise in bond, or for the repacking, sorting, or cleaning of imported merchandise. Such warehouses may be bonded for the storing of such merchandise only as shall belong or be consigned to the owners or proprietors thereof and be known as private bonded warehouses, or for the storage of imported merchandise generally and be known as public bonded warehouses. Before any imported merchandise not finally released from customs custody shall be stored in any such premises, the owner or lessee thereof shall give a bond in such sum and with such sureties as may be approved by the Secretary of the Treasury to secure the Government against any loss or expense connected with or arising from the deposit, storage, or manipulation of merchandise in such warehouse. Except as otherwise provided in this Act, bonded warehouses shall be used solely for the storage of imported merchandise and shall be placed in charge of a proper officer of the customs, who, together with the proprietor thereof, shall have joint custody of all merchandise stored in the warehouse; and all labor on the merchandise so stored shall be performed by the owner or proprietor of the warehouse, under supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor. The compensation of such officer of the customs and other customs employees appointed to supervise the receipt of merchandise into any such warehouse and deliveries therefrom shall be reimbursed to the Government by the proprietor of such warehouse.

SEC. 556. SAME -- REGULATIONS FOR ESTABLISHING.

The Secretary of the Treasury shall from time to time establish such rules and regulations as may be necessary for the establishment of bonded warehouses and to protect the interests of the Government in the conduct, management, and operation of such warehouses and in the withdrawal of and accounting for merchandise deposited therein.

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1/ Section 4347, as amended, was repealed by the Act of March 3, 1933, 47 Stat. 1428. Its matter is now covered by 46 USC 883.

SEC. 557. ENTRY FOR WAREHOUSE -- WAREHOUSE PERIOD -- DRAWBACK.

(a) Any merchandise subject to duty, with the exception of perishable articles and explosive substances other than firecrackers, may be entered for warehousing and be deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee. Such merchandise may be withdrawn, at any time within three years from the date of importation, for consumption upon payment of the duties and charges accruing thereon at the rate of duty imposed by law upon such merchandise at the date of withdrawal; or may be withdrawn for exportation or for transportation and exportation to a foreign country, or for shipment or for transportation and shipment to the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, or the island of Guam, without the payment of duties thereon, or for transportation and rewarehousing at another port or elsewhere, or for transfer to another bonded warehouse at the same port: Provided, That the total period of time for which such merchandise may remain in bonded warehouse shall not exceed three years from the date of importation. Merchandise upon which the duties have been paid and which shall have remained continuously in bonded warehouse or otherwise in the custody and under the control of customs officers, may be entered or withdrawn at any time within three years after the date of importation for exportation or for transportation and exportation to a foreign country, or for shipment or for transportation and shipment to the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, or the island of Guam, under such regulations as the Secretary of the Treasury shall prescribe, and upon such entry or withdrawal, and exportation or shipment, the duties thereon shall be refunded.

(b) The right to withdraw any merchandise entered in accordance with subsection (a) of this section for the purposes specified in such subsection may be transferred upon compliance with regulations prescribed by the Secretary of the Treasury. So long as any such transfer remains unrevoked the transferee shall have, with respect to the merchandise the subject of the transfer, all rights to file protests, and to the privileges provided for in this section and in sections 562 and 563 of this Act which would otherwise be possessed by the transferor. The transferee shall also have the right to receive all lawful refunds of moneys paid by him to the United States with respect to the merchandise and no revocation of any transfer shall deprive him of this right. Any such transfer may be made irrevocable by the filing of a bond of the transferee in such amount and with such conditions as the Secretary of the Treasury shall prescribe, including an obligation to pay all unpaid regular, increased, and additional duties, charges, and exactions on the merchandise the subject of the transfer. Upon the filing of such bond the transferor shall be relieved from liability for the payment of duties, charges, and exactions on the merchandise the subject of the transfer, but shall remain bound by all other unsatisfied conditions of his bond.

(c) Merchandise entered under bond, under any provision of law, may, upon payment of all charges other than duty on the merchandise, be destroyed, at the request and at the expense of the consignee, within the bonded period under customs supervision, in lieu of exportation, and upon such destruction the entry of such merchandise shall be liquidated without payment of duty and any duties collected shall be refunded. [As amended by sections 2, 22, and 23 of the Customs Administrative Act of 1938, 52 Stat. 1077, 1087, 1088.]

SEC. 558. NO REMISSION OR REFUND AFTER RELEASE OF MERCHANDISE.

(a) No remission, abatement, refund, or drawback of estimated or liquidated duty shall be allowed because of the exportation or destruction of any merchandise after its release from the custody of the Government, except in the following cases:

(1) When articles are exported with respect to which a drawback of duties is expressly provided for by law;

(2) When prohibited articles have been regularly entered in good faith and are subsequently exported or destroyed pursuant to a law of the United States and under such regulations as the Secretary of the Treasury may prescribe; and

(3) When articles entered under bond, under any provision of law, are destroyed within the bonded period as provided for in section 557 of this Act, or are destroyed within the bonded period by death, accidental fire, or other casualty, and proof of such destruction is furnished which shall be satisfactory to the Secretary of the Treasury, in which case any accrued duties shall be remitted or refunded and any condition in the bond that the articles shall be exported shall be deemed to have been satisfied.

(b) When articles are exported or destroyed under customs supervision after once having been released from customs custody, as provided for in subsection (c) of section 304 of this Act, such exportation or destruction shall not exempt such articles from the payment of duties other than the marking duty provided for in such subsection (c). [Section 24, Customs Administrative Act of 1938, 52 Stat. 1088.]

SEC. 559. WAREHOUSE GOODS DEEMED ABANDONED AFTER THREE YEARS.

Merchandise upon which any duties or charges are unpaid, remaining in bonded warehouse beyond three years from the date of importation, shall be regarded as abandoned to the Government and shall be sold under such regulations as the Secretary of the Treasury shall prescribe, and the proceeds of sale paid into the Treasury, as in the case of unclaimed merchandise covered by section 493 of this Act, subject to the payment to the owner or consignee of such amount, if any, as shall remain after deduction of duties, charges, and expenses. Merchandise upon which all duties and charges have been paid, remaining in bonded warehouse beyond three years from the date of importation, shall be held to be no longer in the custody or control of the officers of the customs. [As amended by section 23 of the Customs Administrative Act of 1938, 52 Stat. 1088.]

SEC. 560. LEASING OF WAREHOUSES.

The Secretary of the Treasury may cause to be set aside any available space in a building used as a customhouse for the storage of bonded merchandise or may lease premises for the storage of unclaimed merchandise or other imported merchandise required to be stored by the Government, and set aside a portion of such leased premises for the storage of bonded merchandise: Provided, That no part of any premises owned or leased by the Government may be used for the storage of bonded merchandise at any port at which a public bonded warehouse has been established and is in operation. All the premises so leased shall be leased on public account and the storage and other charges shall be deposited and accounted for as customs receipts, and the rates therefor shall not be less than the charges for storage and similar services made at such port of entry by commercial concerns for the storage and handling of merchandise. No collector or other officer of the customs shall own, in whole or in part, any bonded warehouse or enter into any contract or agreement for the lease or use of any building to be thereafter erected as a public store or warehouse. No lease of any building to be so used shall be taken for a longer period than three years, nor shall rent for any such premises be paid, in whole or in part, in advance.

SEC. 561. PUBLIC STORES.

Any premises owned or leased by the Government and used for the storage of merchandise for the final release of which from customs custody a permit has not been issued shall be known as a "public store."

SEC. 562. MANIPULATION IN WAREHOUSE.

Unless by special authority of the Secretary of the Treasury, no merchandise shall be withdrawn from bonded warehouse in less quantity than an entire bale, cask, box, or other package; or, if in bulk, in the entire quantity imported or in a quantity not less than one ton weight. All merchandise so withdrawn shall be withdrawn in the original packages in which imported unless, upon the application of the importer, it appears to the collector that it is necessary to the safety or preservation of the merchandise to repack or transfer the same: Provided, That upon permission therefor being granted by the Secretary of the Treasury, and under customs supervision, at the expense of the proprietor, merchandise may be cleaned, sorted, repacked, or otherwise changed in condition, but not manufactured, in bonded warehouses established for that purpose and be withdrawn therefrom for exportation to a foreign country or for shipment to the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, or the island of Guam, without payment of the duties, or for consumption, upon payment of the duties accruing thereon, in its condition and quantity, and at its weight, at the time of withdrawal from warehouse, with such additions to or

deductions from the final appraised value as may be necessary by reason of change in condition. The basis for the assessment of duties on such merchandise so withdrawn for consumption shall be the entered value or the adjusted final appraised value, whichever is higher, and if the rate of duty is based upon or regulated in any manner by the value of the merchandise such rate shall be based upon or regulated by such adjusted final appraised value; but for the purpose of the ascertainment and assessment of additional duties under section 489 of this Act adjustments of the final appraised value shall be disregarded. The scouring or carbonizing of wool shall not be considered a process of manufacture within the provisions of this section. Under such regulations as the Secretary of the Treasury shall prescribe, imported merchandise which has been entered and which has remained in continuous customs custody may be manipulated in accordance with the provisions of this section under customs supervision and at the risk and expense of the consignee, but elsewhere than in a bonded warehouse, in cases where neither the protection of the revenue nor the proper conduct of customs business requires that such manipulation be done in a bonded warehouse. [As amended by sections 2 and 25 of the Customs Administrative Act of 1938, 52 Stat. 1077, 1088.]

SEC. 563. ALLOWANCE FOR LOSS -- ABANDONMENT OF WAREHOUSE GOODS.

(a) Allowance.-- In no case shall there be any abatement or allowance made in the duties for any injury, deterioration, loss, or damage sustained by any merchandise while remaining in customs custody, except that the Secretary of the Treasury is authorized, upon production of proof satisfactory to him of the loss or theft of any merchandise while in the appraiser's stores, or of the actual injury or destruction, in whole or in part, of any merchandise by accidental fire or other casualty, while in bonded warehouse, or in the appraiser's stores, or while in transportation under bond, or while in the custody of the officers of the customs, although not in bond, or while within the limits of any port of entry and before having been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, the duties upon such merchandise, in whole or in part, and to pay any such refund out of any moneys in the Treasury not otherwise appropriated, and to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be, but no abatement or refund shall be made in respect of injury or destruction of any merchandise in bonded warehouse occurring after the expiration of three years from the date of importation. The decision of the Secretary of the Treasury as to the abatement or refund of the duties on any such merchandise shall be final and conclusive upon all persons.

The Secretary of the Treasury is authorized to prescribe such regulations as he may deem necessary to carry out the provisions of this subdivision and he may by such regulations limit the time within which proof of loss, theft, injury, or destruction shall be submitted,

and may provide for the abatement or refund of duties, as authorized herein, by collectors of customs in cases in which the amount of the abatement or refund claimed is less than $25 and in which the importer has agreed to abide by the decision of the collector. The decision of the collector in any such case shall be final and conclusive upon all persons.

Any case pending before the United States Customs Court upon the effective date of this Act, under the provisions of section 563 of the Tariff Act of 1922, may, with the consent of the parties and the permission of the court, be transferred to the Secretary of the Treasury, or to the collector, for consideration and final determination in accordance with the provisions of this subdivision.

(b) Abandonment.-- Under such regulations as the Secretary of the Treasury may prescribe and subject to any conditions imposed thereby the consignee may at any time within three years from the date of original importation, abandon to the Government any merchandise in bonded warehouse, whereupon any duties on such merchandise may be remitted or refunded as the case may be, but any merchandise so abandoned shall not be less than an entire package and shall be abandoned in the original package without having been repacked while in a bonded warehouse (other than a bonded manipulating warehouse). [As amended by section 23 of the Customs Administrative Act of 1938, 52 Stat. 1088.]

SEC. 564. LIENS.

Whenever a collector of customs shall be notified in writing of the existence of a lien for freight, charges, or contribution in general average upon any imported merchandise sent to the appraiser's store for examination, entered for warehousing or taken possession of by him, he shall refuse to permit delivery thereof from public store or bonded warehouse until proof shall be produced that the said lien has been satisfied or discharged. The rights of the United States shall not be prejudiced or affected by the filing of such lien, nor shall the United States or its officers be liable for losses or damages consequent upon such refusal to permit delivery. If merchandise, regarding which such notice of lien has been filed, shall be forfeited or abandoned and sold, the freight, charges, or contribution in general average due thereon shall be paid from the proceeds of such sale in the same manner as other lawful charges and expenses are paid therefrom.

SEC. 565. CARTAGE.

The cartage of merchandise entered for warehouse shall be done by cartmen to be appointed and licensed by the collector of customs and who shall give a bond, in a penal sum to be fixed by such collector, for the protection of the Government against any loss of, or damage to, such merchandise while being so carted. The cartage of merchandise designated for examination at the appraiser's stores and of merchandise taken into custody by the collector as unclaimed

shall be performed by such persons as may be designated, under contract or otherwise, by the Secretary of the Treasury, and under such regulations for the protection of the owners thereof and of the revenue as the Secretary of the Treasury shall prescribe.

## Part V -- Enforcement Provisions

SEC. 581. BOARDING VESSELS.

(a) Any officer of the customs may at any time go on board of any vessel or vehicle at any place in the United States or within the customs waters or, as he may be authorized, within a customs-enforcement area established under the Anti-Smuggling Act, or at any other authorized place, without as well as within his district, and examine the manifest and other documents and papers and examine, inspect, and search the vessel or vehicle and every part thereof and any person, trunk, package, or cargo on board, and to this end may hail and stop such vessel or vehicle, and use all necessary force to compel compliance.

(b) Officers of the Department of the Treasury and other persons authorized by such department may go on board of any vessel at any place in the United States or within the customs waters and hail, stop, and board such vessel in the enforcement of the navigation laws and arrest or, in case of escape or attempted escape, pursue and arrest any person engaged in the breach or violation of the navigation laws.

(c) Any master of a vessel being examined as herein provided, who presents any forged, altered, or false document or paper to the examining officer, knowing the same to be forged, altered, or false and without revealing the fact shall, in addition to any forfeiture to which in consequence the vessel may be subject, be liable to a fine of not more than $5,000 nor less than $500.

(d) Any vessel or vehicle which, at any authorized place, is required to come to a stop by any officer of the customs, or is required to come to a stop by signal made by any vessel employed in the service of the customs displaying the ensign and pennant prescribed for such vessel by the President, shall come to a stop, and upon failure to comply, a vessel so required to come to a stop shall become subject to pursuit and the master thereof shall be liable to a fine of not more than $5,000 nor less than $1,000. It shall be the duty of the several officers of the customs to pursue any vessel which may become subject to pursuit, and to board and examine the same, and to examine any person or merchandise on board, without as well as within their respective districts and at any place upon the high seas or, if permitted by the appropriate foreign authority, elsewhere where the vessel may be pursued as well as at any other authorized place.

(e) If upon the examination of any vessel or vehicle it shall appear that a breach of the laws of the United States is being or has been committed so as to render such vessel or vehicle, or the merchandise, or any part thereof, on board of, or brought into the United

States by, such vessel or vehicle, liable to forfeiture or to secure any fine or penalty, the same shall be seized and any person who has engaged in such breach shall be arrested.

(f) It shall be the duty of the several officers of the customs to seize and secure any vessel, vehicle, or merchandise which shall become liable to seizure, and to arrest any person who shall become liable to arrest, by virtue of any law respecting the revenue, as well without as within their respective districts, and to use all necessary force to seize or arrest the same.

(g) Any vessel, within or without the customs waters, from which any merchandise is being, or has been, unlawfully introduced into the United States by means of any boat belonging to, or owned, controlled, or managed in common with, said vessel, shall be deemed to be employed within the United States and, as such, subject to the provisions of this section.

(h) The provisions of this section shall not be construed to authorize or require any officer of the United States to enforce any law of the United States upon the high seas upon a foreign vessel in contravention of any treaty with a foreign government enabling or permitting the authorities of the United States to board, examine, search, seize, or otherwise to enforce upon said vessel upon the high seas the laws of the United States except as such authorities are or may otherwise be enabled or permitted under special arrangement with such foreign government. [Section 203(a) of the Anti-Smuggling Act, 49 Stat. 521, as amended by section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097.]

SEC. 582. SEARCH OF PERSONS AND BAGGAGE -- REGULATIONS.

The Secretary of the Treasury may prescribe regulations for the search of persons and baggage and he is authorized to employ female inspectors for the examination and search of persons of their own sex; and all persons coming into the United States from foreign countries shall be liable to detention and search by authorized officers or agents of the Government under such regulations.

SEC. 583. CERTIFICATION OF MANIFEST.

The master of every vessel and the person in charge of every vehicle bound to a port or place in the United States shall deliver to the officer of the customs or Coast Guard who shall first demand it of him, the original and one copy of the manifest of such vessel or vehicle, and such officer shall certify on the back of the original manifest to the inspection thereof and return the same to the master or other person in charge.

SEC. 584. FALSITY OR LACK OF MANIFEST -- PENALTIES.

Any master of any vessel and any person in charge of any vehicle bound to the United States who does not produce the manifest to the officer demanding the same shall be liable to a penalty of $500, and if any merchandise, including sea stores, is found on board of

or after having been unladen from such vessel or vehicle which is not included or described in said manifest or does not agree therewith, the master of such vessel or the person in charge of such vehicle or the owner of such vessel or vehicle shall be liable to a penalty equal to the value of the merchandise so found or unladen, and any such merchandise belonging or consigned to the master or other officer or to any of the crew of such vessel, or to the owner or person in charge of such vehicle, shall be subject to forfeiture, and if any merchandise described in such manifest is not found on board the vessel or vehicle the master or other person in charge or the owner of such vessel or vehicle shall be subject to a penalty of $500: Provided, That if the collector shall be satisfied that the manifest was lost or mislaid without intentional fraud, or was defaced by accident, or is incorrect by reason of clerical error or other mistake and that no part of the merchandise not found on board was unshipped or discharged except as specified in the report of the master, said penalties shall not be incurred.

If any of such merchandise so found consists of heroin, morphine, cocaine, isonipecaine, or opiate, the master of such vessel or person in charge of such vehicle or the owner of such vessel or vehicle shall be liable to a penalty of $50 for each ounce thereof so found. If any of such merchandise so found consists of smoking opium, opium prepared for smoking, or marihuana, the master of such vessel or person in charge of such vehicle or the owner of such vessel or vehicle shall be liable to a penalty of $25 for each ounce thereof so found. If any of such merchandise so found consists of crude opium, the master of such vessel or person in charge of such vehicle or the owner of such vessel or vehicle shall be liable to a penalty of $10 for each ounce thereof so found. Such penalties shall, notwithstanding the proviso in section 594 of this Act (relating to the immunity of vessels or vehicles used as common carriers), constitute a lien upon such vessel which may be enforced by a libel in rem; except that the master or owner of a vessel used by any person as a common carrier in the transaction of business as such common carrier shall not be liable to such penalties and the vessel shall not be held subject to the lien, if it appears to the satisfaction of the court that neither the master nor any of the officers (including licensed and unlicensed officers and petty officers) nor the owner of the vessel knew, and could not, by the exercise of the highest degree of care and diligence, have known, that such narcotic drugs were on board. Clearance of any such vessel may be withheld until such penalties are paid or until a bond, satisfactory to the collector, is given for the payment thereof. The provisions of this paragraph shall not prevent the forfeiture of any such vessel or vehicle under any other provision of law. The words "isonipecaine," "opiate," and "marihuana," as used in this paragraph shall have the same meaning as defined in sections 3228(e), 3228(f), and 3238(b), respectively, of the Internal Revenue Code.

If any of such merchandise (sea stores excepted), the importation of which into the United States is prohibited, or which consists of any spirits, wines, or other alcoholic liquors for the importation of which into the United States a certificate is required under section 7 of the

Anti-Smuggling Act and the required certificate be not shown, be so found upon any vessel not exceeding five hundred net tons, the vessel shall, in addition to any other penalties herein or by law provided, be seized and forfeited, and, if any manifested merchandise (sea stores excepted) consisting of any such spirits, wines, or other alcoholic liquors be found upon any such vessel and the required certificate be not shown, the master of the vessel shall be liable to the penalty herein provided in the case of merchandise not duly manifested: Provided, That if the collector shall be satisfied that the certificate required for the importation of any spirits, wines, or other alcoholic liquors was issued and was lost or mislaid without intentional fraud, or was defaced by accident, or is incorrect by reason of clerical error or other mistake, said penalties shall not be incurred. [As amended by section 204 of the Anti-Smuggling Act, 49 Stat. 523; section 10 of the Act of July 1, 1944, 58 Stat. 722; and section 9 of the Act of March 8, 1946, 60 Stat. 39.]

SEC. 585. DEPARTURE BEFORE REPORT OR ENTRY.

If any vessel or vehicle from a foreign port or place arrives within the limits of any collection district and departs or attempts to depart, except from stress of weather or other necessity, without making a report or entry under the provisions of this Act, or if any merchandise is unladen therefrom before such report or entry, the master of such vessel shall be liable to a penalty of $5,000, and the person in charge of such vehicle shall be liable to a penalty of $500, and any such vessel or vehicle shall be forfeited, and any officer of the customs may cause such vessel or vehicle to be arrested and brought back to the most convenient port of the United States. [As amended by section 303 of the Anti-Smuggling Act, 49 Stat. 527. See last paragraph of section 401(n) of this Act.]

SEC. 586. UNLAWFUL UNLADING OR TRANSSHIPMENT.

(a) The master of any vessel from a foreign port or place who allows any merchandise (including sea stores) to be unladen from such vessel at any time after its arrival within the customs waters and before such vessel has come to the proper place for the discharge of such merchandise, and before he has received a permit to unlade, shall be liable to a penalty equal to twice the value of the merchandise but not less than $1,000, and such vessel and its cargo and the merchandise so unladen shall be seized and forfeited.

(b) The master of any vessel from a foreign port or place who allows any merchandise (including sea stores), the importation of which into the United States is prohibited, or which consists of any spirits, wines, or other alcoholic liquors, to be unladen from his vessel at any place upon the high seas adjacent to the customs waters of the United States to be transshipped to or placed in or received on any vessel of any description, with knowledge, or under circumstances indicating the purpose to render it possible, that such merchandise, or any part thereof, may be introduced, or attempted to be

introduced, into the United States in violation of law, shall be liable to a penalty equal to twice the value of the merchandise but not less than $1,000, and the vessel from which the merchandise is so unladen, and its cargo and such merchandise, shall be seized and forfeited.

(c) The master of any vessel from a foreign port or place who allows any merchandise (including sea stores) destined to the United States, the importation of which into the United States is prohibited, or which consists of any spirits, wines, or other alcoholic liquors, to be unladen, without permit to unlade, at any place upon the high seas adjacent to the customs waters of the United States, to be transshipped to or placed in or received on any vessel of the United States or any other vessel which is owned by any person a citizen of, or domiciled in, the United States, or any corporation incorporated in the United States, shall be liable to a penalty equal to twice the value of the merchandise but not less than $1,000, and the vessel from which the merchandise is so unladen, and its cargo and such merchandise, shall be seized and forfeited.

(d) If any merchandise (including sea stores) unladen in violation of the provisions of this section is transshipped to or placed in or received on any other vessel, the master of the vessel on which such merchandise is placed, and any person aiding or assisting therein, shall be liable to a penalty equal to twice the value of the merchandise, but not less than $1,000, and such vessel, and its cargo and such merchandise, shall be seized and forfeited.

(e) Whoever, at any place, if a citizen of the United States, or at any place in the United States or within one league of the coast of the United States, if a foreign national, shall engage or aid or assist in any unlading or transshipment of any merchandise in consequence of which any vessel becomes subject to forfeiture under the provisions of this section shall, in addition to any other penalties provided by law, be liable to imprisonment for not more than two years.

(f) Whenever any part of the cargo or stores of a vessel has been unladen or transshipped because of accident, stress of weather, or other necessity, the master of such vessel and the master of any vessel to which such cargo or stores has been transshipped shall, as soon as possible thereafter, notify the collector of the district within which such unlading or transshipment has occurred, or the collector within the district at which such vessel shall first arrive thereafter, and shall furnish proof that such unlading or transshipment was made necessary by accident, stress of weather, or other unavoidable cause, and if the collector is satisfied that the unlading or transshipment was in fact due to accident, stress of weather, or other necessity, the penalties described in this section shall not be incurred. [Section 205 of the Anti-Smuggling Act, 49 Stat. 524. See last paragraph of section 401(n) of this Act.]

SEC. 587. EXAMINATION OF HOVERING VESSELS.

(a) Any hovering vessel, or any vessel which fails (except for unavoidable cause), at any place within the customs waters or within a customs-enforcement area established under the Anti-Smuggling Act, to display lights as required by law, or which has become subject to pursuit as provided in section 581 of this Act, or which, being a foreign vessel to which subsection (h) of said section 581 applies, is

permitted by special arrangement with a foreign government to be so examined without the customs waters of the United States, may at any time be boarded and examined by any officer of the customs, and the provisions of said section 581 shall apply thereto, as well without as within his district, and in examining the same, any such officer may also examine the master upon oath respecting the cargo and voyage of the vessel, and may also bring the vessel into the most convenient port of the United States to examine the cargo, and if the master of said vessel refuses to comply with the lawful directions of such officer or does not truly answer such questions as are put to him respecting the vessel, its cargo, or voyage, he shall be liable to a penalty of not more than $5,000 nor less than $500. If, upon the examination of any such vessel or its cargo by any officer of the customs, any dutiable merchandise destined to the United States is found, or discovered to have been, on board thereof, the vessel and its cargo shall be seized and forfeited. It shall be presumed that any merchandise (sea stores excepted), the importation of which into the United States is prohibited, or which consists of any spirits, wines, or other alcoholic liquors, so found, or discovered to have been, on board thereof, is destined to the United States.

(b) If any vessel laden with cargo be found at any place in the United States or within the customs waters or within a customs-enforcement area established under the Anti-Smuggling Act and such vessel afterwards is found light or in ballast or having discharged its cargo or any part thereof, and the master is unable to give a due account of the port or place at which the cargo, or any part thereof, consisting of any merchandise the importation of which into the United States is prohibited or any spirits, wines, or other alcoholic liquors, was lawfully discharged, the vessel shall be seized and forfeited.

(c) Nothing contained in this section shall be construed to render any vessel liable to forfeiture which is bona fide bound from one foreign port to another foreign port, and which is pursuing her course, wind and weather permitting. [Section 206 of the Anti-Smuggling Act, 49 Stat. 525.]

SEC. 588. TRANSPORTATION BETWEEN AMERICAN PORTS VIA FOREIGN PORTS.

If any merchandise is laden at any port or place in the United States upon any vessel belonging wholly or in part to a subject of a foreign country, and is taken thence to a foreign port or place to be reladen and reshipped to any other port in the United States, either by the same or by another vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port or place of the United States to another port or place of the United States in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port or place, be seized and

forfeited to the United States, and the vessel shall pay a tonnage duty of 50 cents per net ton.

[SEC. 589, relating to the unlawful relanding of merchandise entered or withdrawn for exportation or for drawback or other allowance, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, sec. 544.]

[SEC. 590, relating to false drawback claims, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 550.]

[SEC. 591, as amended by section 304(a) of the Anti-Smuggling Act (49 Stat. 527), prescribing personal penalties for customs frauds, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 542.]

SEC. 592. SAME -- PENALTY AGAINST GOODS.

If any consignor, seller, owner, importer, consignee, agent, or other person or persons enters or introduces, or attempts to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or makes any false statement in any declaration under the provisions of section 485 of this Act (relating to declaration on entry) without reasonable cause to believe the truth of such statement, or aids or procures the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, whether or not the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement; or is guilty of any willful act or omission by means whereof the United States is or may be deprived of the lawful duties or any portion thereof accruing upon the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit,letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be subject to forfeiture, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates. The arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed, for the purposes of this section, to be an attempt to enter such merchandise notwithstanding no actual entry has been made or offered. [As amended by section 304(b) of the Anti-Smuggling Act, 49 Stat. 527.]

[SEC. 593, relating to smuggling and other importations contrary to law, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 545.]

SEC. 594. LIBEL OF VESSELS AND VEHICLES.

Whenever a vessel or vehicle, or the owner or master, conductor, driver, or other person in charge thereof, has become subject to a penalty for violation of the customs-revenue laws of the United States, such vessel or vehicle shall be held for the payment of such penalty and may be seized and proceeded against summarily by libel to recover the same: Provided, That no vessel or vehicle used by any person as a common carrier in the transaction of business as such common carrier shall be so held or subject to seizure or forfeiture under the customs laws, unless it shall appear that the owner or master of such vessel or the conductor, driver, or other person in charge of such vehicle was at the time of the alleged illegal act a consenting party or privy thereto.

SEC. 595. SEARCHES AND SEIZURES.

(a) Warrant.-- If any collector of customs or other officer or person authorized to make searches and seizures shall have cause to suspect the presence in any dwelling house, store, or other building or place of any merchandise upon which the duties have not been paid, or which has been otherwise brought into the United States contrary to law, he may make application, under oath, to any justice of the peace, to any municipal, county, State, or Federal judge, or to any United States commissioner, and shall thereupon be entitled to a warrant to enter such dwelling house in the daytime only, or such store or other place at night or by day, and to search for and seize such merchandise: Provided, That if any such house, store, or other building, or place in which such merchandise shall be found, is upon or within ten feet of the boundary line between the United States and a foreign country, such portion thereof as is within the United States may forthwith be taken down or removed.

(b) Entry Upon Property of Others.-- Any person authorized by this Act to make searches and seizures, or any person assisting him or acting under his directions, may, if deemed necessary by him or them, enter into or upon or pass through the lands, inclosures, and buildings, other than the dwelling house, of any person whomsoever, in the discharge of his official duties.

[SEC. 596, relating to the introduction of merchandise into or through buildings on the national boundary, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 547.]

[SEC. 597, relating to the fraudulent treatment of goods in warehouse, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 548.]

[SEC. 598, relating to the unlawful use or treatment of customs seals and the unlawful removal of goods from customs custody, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 549.]

SEC. 599. OFFICERS NOT TO BE INTERESTED IN VESSELS OR CARGO.

No person employed under the authority of the United States, in the collection of duties on imports or tonnage, shall own, either in whole or in part, any vessel, or act as agent, attorney, or consignee for the owner or owners of any vessel, or of any cargo or lading on board the same; nor shall any such person import, or be concerned directly or indirectly in the importation of, any merchandise for sale into the United States. Every person who violates this section shall be liable to a penalty of $500.

[SEC. 600, prescribing penalties for officers engaged in the administration of the customs laws who solicit or accept gratuities, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 213.]

[SEC. 601, prescribing penalties for bribery and other improper attempts to influence the administration of the customs laws, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 212.]

SEC. 602. SEIZURE -- REPORT TO COLLECTOR.

It shall be the duty of any officer, agent, or other person authorized by law to make seizures of merchandise or baggage subject to seizure for violation of the customs laws, to report every such seizure immediately to the collector for the district in which such violation occurred, and to turn over and deliver to such collector any vessel, vehicle, merchandise, or baggage seized by him, and to report immediately to such collector every violation of the customs laws.

SEC. 603. SAME -- COLLECTOR'S REPORTS.

Whenever a seizure of merchandise for violation of the customs laws is made, or a violation of the customs laws is discovered, and legal proceedings by the United States attorney in connection with such seizure or discovery are required, it shall be the duty of the collector or the principal local officer of the Customs Agency Service to report such seizure or violation to the United States attorney for the district in which such violation has occurred, or in which such seizure was made, and to include in such report a statement of all the facts and circumstances of the case within his knowledge, with the names of the witnesses and a citation to the statute or statutes believed to have been violated, and on which reliance may be had for forfeiture or conviction. [Section 27, Customs Administrative Act of 1938, 52 Stat. 1089.]

SEC. 604. SAME -- PROSECUTION.

It shall be the duty of every United States district attorney immediately to inquire into the facts of cases reported to him by collectors and the laws applicable thereto, and if it appears probable that any fine, penalty, or forfeiture has been incurred by reason of such violation, for the recovery of which the institution of proceedings in the United States district court is necessary, forthwith to cause the proper proceedings to be commenced and prosecuted, without delay, for the recovery of such fine, penalty, or forfeiture in such case provided, unless, upon inquiry and examination, such district attorney decides that such proceedings can not probably be sustained or that the ends of public justice do not require that they should be instituted or prosecuted, in which case he shall report the facts to the Secretary of the Treasury for his direction in the premises.

SEC. 605. SAME -- CUSTODY.

All vessels, vehicles, merchandise, and baggage seized under the provisions of the customs laws, or laws relating to the navigation, registering, enrolling or licensing, or entry or clearance, of vessels, unless otherwise provided by law, shall be placed and remain in the custody of the collector for the district in which the seizure was made to await disposition according to law.

SEC. 606. SAME -- APPRAISEMENT.

The collector shall require the appraiser to determine the domestic value, at the time and place of appraisement, of any vessel, vehicle, merchandise, or baggage seized under the customs laws.

SEC. 607. SAME -- VALUE $1,000 OR LESS.

If such value of such vessel, vehicle, merchandise, or baggage returned by the appraiser, does not exceed $1,000, the collector shall cause a notice of the seizure of such articles and the intention to forfeit and sell or otherwise dispose of the same according to law to be published for at least three successive weeks in such manner as the Secretary of the Treasury may direct. For the purposes of this section and sections 610 and 612 of this Act merchandise the importation of which is prohibited shall be held not to exceed $1,000 in value. [As amended by section 28(a) of the Customs Administrative Act of 1938, 52 Stat. 1089.]

SEC. 608. SAME -- CLAIMS -- JUDICIAL CONDEMNATION.

Any person claiming such vessel, vehicle, merchandise, or baggage may at any time within twenty days from the date of the first publication of the notice of seizure file with the collector a claim stating his interest therein. Upon the filing of such claim, and the giving of a bond to the United States in the penal sum of $250, with sureties to be approved by the collector, conditioned that in case of condemnation of the articles so claimed the obligor shall

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pay all the costs and expenses of the proceedings to obtain such condemnation, the collector shall transmit such claim and bond, with a duplicate list and description of the articles seized, to the United States attorney for the district in which seizure was made, who shall proceed to a condemnation of the merchandise or other property in the manner prescribed by law.

SEC. 609. SAME -- SUMMARY FORFEITURE AND SALE.

If no such claim is filed or bond given within the twenty days hereinbefore specified, the collector shall declare the vessel, vehicle, merchandise, or baggage forfeited, and shall sell the same at public auction in the same manner as merchandise abandoned to the United States is sold or otherwise dispose of the same according to law, and shall deposit the proceeds of sale, after deducting the actual expenses of seizure, publication and sale, in the Treasury of the United States. [As amended by section 28(b) of the Customs Administrative Act of 1938, 52 Stat. 1089.]

SEC. 610. SAME -- VALUE MORE THAN $1,000.

If the value returned by the appraiser of any vessel, vehicle, merchandise, or baggage so seized is greater than $1,000, the collector shall transmit a report of the case, with the names of available witnesses, to the United States attorney for the district in which the seizure was made for the institution of the proper proceedings for the condemnation of such property.

SEC. 611. SAME -- SALE UNLAWFUL.

If the sale of any vessel, vehicle, merchandise, or baggage forfeited under the customs laws in the district in which seizure thereof was made be prohibited by the laws of the State in which such district is located, or if a sale may be made more advantageously in any other district, the Secretary of the Treasury may order such vessel, vehicle, merchandise, or baggage to be transferred for sale in any customs district in which the sale thereof may be permitted. Upon the request of the Secretary of the Treasury, any court may, in proceedings for the forfeiture of any vessel, vehicle, merchandise, or baggage under the customs laws, provide in its decree of forfeiture that the vessel, vehicle, merchandise, or baggage, so forfeited, shall be delivered to the Secretary of the Treasury for disposition in accordance with the provisions of this section. If the Secretary of the Treasury is satisfied that the proceeds of any sale will not be sufficient to pay the costs thereof, he may order a destruction by the customs officers: Provided, That any merchandise forfeited under the customs laws, the sale or use of which is prohibited under any law of the United States or of any State, may, in the discretion of the Secretary of the Treasury, be destroyed, or remanufactured into an article that is not prohibited, the resulting article to be disposed of to the profit of the United States only.

SEC. 612. SAME -- SUMMARY SALE.

Whenever it appears to the collector that any vessel, vehicle, merchandise, or baggage seized under the customs laws is liable to perish or to waste or to be greatly reduced in value by keeping, or that the expense of keeping the same is disproportionate to the value

thereof, and the value of such vessel, vehicle, merchandise, or baggage as determined by the appraiser under section 606 of this Act, does not exceed $1,000, and such vessel, vehicle, merchandise, or baggage has not been delivered under bond, the collector shall, within twenty-four hours after the receipt by him of the appraiser's return proceed forthwith to advertise and sell the same at auction under regulations to be prescribed by the Secretary of the Treasury. If such value of such vessel, vehicle, merchandise or baggage exceeds $1,000 the collector shall forthwith transmit the appraiser's return and his report of the seizure to the United States district attorney, who shall petition the court to order an immediate sale of such vessel, vehicle, merchandise, or baggage, and if the ends of justice require it the court shall order such immediate sale, the proceeds thereof to be deposited with the court to await the final determination of the condemnation proceedings. Whether such sale be made by the collector or by order of the court, the proceeds thereof shall be held subject to claims of parties in interest to the same extent as the vessel, vehicle, merchandise, or baggage so sold would have been subject to such claim.

SEC. 613. DISPOSITION OF PROCEEDS OF FORFEITED PROPERTY.

Any person claiming any vessel, vehicle, merchandise, or baggage, or any interest therein, which has been forfeited and sold under the provisions of this Act, may at any time within three months after the date of sale apply to the Secretary of the Treasury if the forfeiture and sale was under the customs laws, or if the forfeiture and sale was under the navigation laws, for a remission of the forfeiture and restoration of the proceeds of such sale, or such part thereof as may be claimed by him. Upon the production of satisfactory proof that the applicant did not know of the seizure prior to the declaration or condemnation of forfeiture, and was in such circumstances as prevented him from knowing of the same, and that such forfeiture was incurred without any willful negligence or intention to defraud on the part of the applicant, the Secretary of the Treasury may order the proceeds of the sale, or any part thereof, restored to the applicant, after deducting the cost of seizure and of sale, the duties, if any, accruing on the merchandise or baggage, and any sum due on a lien for freight, charges, or contribution in general average that may have been filed. If no application for such remission or restoration is made within three months after such sale, or if the application be denied by the Secretary of the Treasury, the proceeds of sale shall be disposed of as follows:

(1) For the payment of all proper expenses of the proceedings of forfeiture and sale, including expenses of seizure, maintaining the custody of the property, advertising and sale, and if condemned by a decree of a district court and a bond for such costs was not given, the costs as taxed by the court;

(2) For the satisfaction of liens for freight, charges, and contributions in general average, notice of which has been filed with the collector according to law; and

(3) The residue shall be deposited with the Treasurer of the United States as a customs or navigation fine. [As amended by section 29 of the Customs Administrative Act of 1938, 52 Stat. 1089, and section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097.]

SEC. 614. RELEASE OF SEIZED PROPERTY.

If any person claiming an interest in any vessel, vehicle, merchandise, or baggage seized under the provisions of this Act offers to pay the value of such vessel, vehicle, merchandise, or baggage, as determined under section 606 of this Act, and it appears that such person has in fact a substantial interest therein, the collector may, subject to the approval of the Secretary of the Treasury if under the customs laws, or if under the navigation laws, accept such offer and release the vessel, vehicle, merchandise, or baggage seized upon the payment of such value thereof, which shall be distributed in the order provided in section 613 of this Act. [As amended by section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097.]

SEC. 615. BURDEN OF PROOF IN FORFEITURE PROCEEDINGS.

In all suits or actions brought for the forfeiture of any vessel, vehicle, merchandise, or baggage seized under the provisions of any law relating to the collection of duties on imports or tonnage, where the property is claimed by any person, the burden of proof shall lie upon such claimant; and in all suits or actions brought for the recovery of the value of any vessel, vehicle, merchandise, or baggage, because of violation of any such law, the burden of proof shall be upon the defendant: Provided, That probable cause shall be first shown for the institution of such suit or action, to be judged of by the court, subject to the following rules of proof:

(1) The testimony or deposition of the officer of the customs who has boarded or required to come to a stop or seized a vessel or vehicle, or has arrested a person, shall be prima facie evidence of the place where the act in question occurred.

(2) Marks, labels, brands, or stamps, indicative of foreign origin, upon or accompanying mechandise[1] or containers of merchandise, shall be prima facie evidence of the foreign origin of such merchandise.

(3) The fact that a vessel of any description is found, or discovered to have been, in the vicinity of any hovering vessel and under any circumstances indicating contact or communication therewith, whether by proceeding to or from such vessel, or by coming to in the vicinity of such vessel, or by delivering to or receiving from such vessel any merchandise, person, or communication, or by any other means effecting contact or communication therewith, shall be prima facie evidence that the vessel in question has visited such hovering vessel. [As amended by section 207 of the Anti-Smuggling Act, 49 Stat. 525.]

[SEC. 616, prohibiting the compromise except by the Secretary of the Treasury of claims arising under the customs laws, was repealed by section 21 of the Act of June 25, 1948, 62 Stat. 862. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 18, sec. 1915.]

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1/ So in original.

SEC. 617. COMPROMISE OF GOVERNMENT CLAIMS BY SECRETARY OF TREASURY.

Upon a report by a collector, district attorney, or any special attorney or customs agent, having charge of any claim arising under the customs laws, showing the facts upon which such claim is based, the probabilities of a recovery and the terms upon which the same may be compromised, the Secretary of the Treasury is hereby authorized to compromise such claim, if such action shall be recommended by the General Counsel for the Department of the Treasury. [As amended by section 512(b) of the Act of May 10, 1934, 48 Stat. 759.]

SEC. 618. REMISSION OR MITIGATION OF PENALTIES.

Whenever any person interested in any vessel, vehicle, merchandise, or baggage seized under the provisions of this Act, or who has incurred, or is alleged to have incurred, any fine or penalty thereunder, files with the Secretary of the Treasury if under the customs laws, and if under the navigation laws, before the sale of such vessel, vehicle, merchandise, or baggage a petition for the remission or mitigation of such fine, penalty, or forfeiture, the Secretary of the Treasury, if he finds that such fine, penalty, or forfeiture was incurred without willful negligence or without any intention on the part of the petitioner to defraud the revenue or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of such fine, penalty, or forfeiture, may remit or mitigate the same upon such terms and conditions as he deems reasonable and just, or order discontinuance of any prosecution relating thereto. In order to enable him to ascertain the facts, the Secretary of the Treasury may issue a commission to any customs agent, collector, judge of the United States Customs Court, or United States commissioner, to take testimony upon such petition: Provided, That nothing in this section shall be construed to deprive any person of an award of compensation made before the filing of such petition. [As amended by section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 1097.]

SEC. 619. AWARD OF COMPENSATION TO INFORMERS.

Any person not an officer of the United States who detects and seizes any vessel, vehicle, merchandise, or baggage subject to seizure and forfeiture under the customs laws or the navigation laws, and who reports the same to an officer of the customs, or who furnishes to a district attorney, to the Secretary of the Treasury, or to any customs officer original information concerning any fraud upon the customs revenue, or a violation of the customs laws or the navigation laws perpetrated or contemplated, which detection and seizure or information leads to a recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, may be awarded and paid by the Secretary of the Treasury a compensation of 25 per centum of the net amount recovered, but not to exceed $50,000 in any case, which shall be paid out of any appropriations available for the collection of the revenue from customs. For the purposes of this section, an amount recovered under a bail bond shall be deemed

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a recovery of a fine incurred. If any vessel, vehicle, merchandise, or baggage is forfeited to the United States, and is thereafter, in lieu of sale, destroyed under the customs or navigation laws or delivered to any governmental agency for official use, compensation of 25 per centum of the appraised value thereof may be awarded and paid by the Secretary of the Treasury under the provisions of this section, but not to exceed $50,000 in any case. [As amended by section 305 of the Anti-Smuggling Act, 49 Stat. 527.]

SEC. 620. SAME -- UNITED STATES OFFICERS.

Any officer of the United States who directly or indirectly receives, accepts, or contracts for any portion of the money which may accrue to any person making such detection and seizure, or furnishing such information, shall be guilty of a felony and, upon conviction thereof, shall be punished by a fine of not more than $10,000, or by imprisonment for not more than two years, or both, and shall be thereafter ineligible to any office of honor, trust, or emolument. Any such person who pays to any such officer, or to any person for the use of such officer, any portion of such money, or anything of value for or because of such money, shall have a right of action against such officer, or his legal representatives, or against such person, or his legal representatives, and shall be entitled to recover the money so paid or the thing of value so given.

SEC. 621. LIMITATION OF ACTIONS.

No suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs laws shall be instituted unless such suit or action is commenced within five years after the time when the alleged offense was discovered: Provided, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation. [As amended by section 306 of the Anti-Smuggling Act, 49 Stat. 527.]

SEC. 622. FOREIGN LANDING CERTIFICATES.

The Secretary of the Treasury may by regulations require the production of landing certificates in respect of merchandise exported from the United States, or in respect of residue cargo, in cases in which he deems it necessary for the protection of the revenue.

SEC. 623. BONDS AND OTHER SECURITY.

(a) In any case in which bond or other security is not specifically required by law, the Secretary of the Treasury may by regulation or specific instruction require, or authorize collectors of customs to require, such bonds or other security as he, or they, may deem necessary for the protection of the revenue or to assure compliance with any provision of law, regulation, or instruction which the Secretary of the Treasury or the Customs Service may be authorized to enforce.

(b) Whenever a bond is required or authorized by a law, regulation, or instruction which the Secretary of the Treasury or the Customs

Service is authorized to enforce, the Secretary of the Treasury may--

(1) Except as otherwise specifically provided by law, prescribe the conditions and form of such bond, and fix the amount of penalty thereof, whether for the payment of liquidated damages or of a penal sum: Provided, That when a consolidated bond authorized by paragraph 4 of this subsection is taken, the Secretary of the Treasury may fix the penalty of such bond without regard to any other provision of law, regulation, or instruction.

(2) Provide for the approval of the sureties on such bond, without regard to any general provision of law.

(3) Authorize the execution of a term bond the conditions of which shall extend to and cover similar cases of importations over such period of time, not to exceed one year, or such longer period as he may fix when in his opinion special circumstances existing in a particular instance require such longer period.

(4) Authorize, to the extent that he may deem necessary, the taking of a consolidated bond (single entry or term), in lieu of separate bonds to assure compliance with two or more provisions of law, regulations, or instructions which the Secretary of the Treasury or the Customs Service is authorized to enforce. A consolidated bond taken pursuant to the authority contained in this subsection shall have the same force and effect in respect of every provision of law, regulation, or instruction for the purposes for which it is required as though separate bonds had been taken to assure compliance with each such provision.

(c) The Secretary of the Treasury may authorize the cancellation of any bond provided for in this section, or of any charge that may have been made against such bond, in the event of a breach of any condition of the bond, upon the payment of such lesser amount or penalty or upon such other terms and conditions as he may deem sufficient.

(d) No condition in any bond taken to assure compliance with any law, regulation, or instruction which the Secretary of the Treasury or the Customs Service is authorized to enforce shall be held invalid on the ground that such condition is not specified in the law, regulation, or instruction authorizing or requiring the taking of such bond.

(e) The Secretary of the Treasury is authorized to permit the deposit of money or obligations of the United States, in such amount and upon such conditions as he may by regulation prescribe, in lieu of sureties on any bond required or authorized by a law, regulation, or instruction which the Secretary of the Treasury or the Customs Service is authorized to enforce. [Section 30, Customs Administrative Act of 1938, 52 Stat. 1089.]

SEC. 624. GENERAL REGULATIONS.

In addition to the specific powers conferred by this Act, the Secretary of the Treasury is authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

Part VI -- Miscellaneous Provisions

SEC. 641. CUSTOMHOUSE BROKERS.

(a) Regulations for Licensing.-- The Secretary of the Treasury may prescribe rules and regulations governing the licensing as customhouse brokers of citizens of the United States of good moral character, and of corporations, associations, and partnerships, and may require as a condition to the granting of any license, the showing of such facts as he may deem advisable as to the qualifications of the applicant to render valuable service to importers and exporters. No such license shall be granted to any corporation, association, or partnership unless licenses as customhouse brokers have been issued to at least two of the officers of such corporation or association, or two of the members of such partnership, and such licenses are in force. Any license granted to any such corporation, association, or partnership shall be deemed revoked if for any continuous period of more than sixty days after the issuance of such license there are not at least two officers of such corporation or association or two members of such partnership who are qualified to transact business as customhouse brokers. Except as provided in subdivision (c) of this section, no person shall transact business as a customhouse broker without a license granted in accordance with the provisions of this subdivision, but nothing in this section shall be construed to authorize the requiring of a license in the case of any person transacting at a customhouse business pertaining to his own importations.

(b) Revocation or Suspension.-- The collector or chief officer of the customs may at any time, for good and sufficient reasons, serve notice in writing upon any customhouse broker so licensed to show cause why said license shall not be revoked or suspended, which notice shall be in the form of a statement specifically setting forth the ground of complaint. The collector or chief officer of customs shall within ten days thereafter notify the customhouse broker in writing of a hearing to be held before him within five days upon said charges. At such hearing the customhouse broker may be represented by counsel, and all proceedings including the proof of the charges and the answer thereto, shall be presented, with the right of cross-examination to both parties, and a stenographic record of the same shall be made and a copy thereof shall be delivered to the customhouse broker. At the conclusion of such hearing the collector or chief officer of customs shall forthwith transmit all papers and the stenographic report of the hearing, which shall constitute the record of the case, to the Secretary of the Treasury for his action. Thereupon the said Secretary of the Treasury shall have the right to revoke or suspend the license of any customhouse broker shown to be incompetent, disreputable, or who has refused to comply with the rules and regulations issued under this section, or who has, with intent to defraud, in any manner willfully and knowingly deceived, misled, or threatened any importer, exporter, claimant, or client, or prospective importer, exporter, claimant, or client, by word, circular, letter or by advertisement.

An appeal may be taken by any licensed customhouse broker from any order of the Secretary of the Treasury suspending or revoking a license. Such appeal shall be taken by filing, in the circuit court of appeals of the United States within any circuit wherein such person resides or has his principal place of business, or in the United States

Court of Appeals for the District of Columbia, within sixty days after the entry of such order, a written petition praying that the order of the Secretary of the Treasury be modified or set aside in whole or in part. A copy of such petition shall be forthwith served upon the Secretary of the Treasury, or upon any officer designated by him for that purpose, and thereupon the Secretary of the Treasury shall certify and file in the court a transcript of the record upon which the order complained of was entered. Upon the filing of such transcript such court shall have exclusive jurisdiction to affirm, modify, or set aside such order, in whole or in part. No objection to the order of the Secretary of the Treasury shall be considered by the court unless such objection shall have been urged before the collector or chief officer of customs or unless there were reasonable grounds for failure so to do. The finding of the Secretary of the Treasury as to the facts, if supported by substantial evidence, shall be conclusive. If any party shall apply to the court for leave to adduce additional evidence, and shall show to the satisfaction of the court that such additional evidence is material and that there were reasonable grounds for failure to adduce such evidence in the proceeding before the collector or chief officer of customs, the court may order such additional evidence to be taken before the collector or chief officer of customs and to be adduced upon the hearing in such manner and upon such terms and conditions as to the court may seem proper. The Secretary of the Treasury may modify his findings as to the facts by reason of the additional evidence so taken, and he shall file with the court such modified or new findings, which, if supported by substantial evidence, shall be conclusive, and his recommendation, if any, for the modification or setting aside of the original order. The judgment and decree of the court affirming, modifying, or setting aside, in whole or in part, any such order of the Secretary of the Treasury shall be final, subject to review by the Supreme Court of the United States upon certiorari or certification as provided in section 1254, title 28 of the United States Code. The commencement of proceedings under this subsection shall, unless specifically ordered by the court, operate as a stay of the Secretary of the Treasury's order.

(c) Prior Licenses.-- Licenses issued under the Act of June 10, 1910 (36 Stat. 454; U.S.C., title 19, sec. 415), or under the provisions of subdivision (a) of this section prior to the effective date of this amendment, shall continue in force and effect, subject to suspension and revocation as provided in subdivision (b) of this section.

(d) Regulations by Secretary.-- The Secretary of the Treasury shall prescribe such rules and regulations as he may deem necessary to protect importers and the revenue of the United States, and to carry out the provisions of this section, including rules and regulations requiring the keeping of books, accounts, and records by customhouse brokers, and the inspection thereof, and of their

papers, documents, and correspondence by, and the furnishing by them of information relating to their business to, any duly accredited agent of the United States. [As amended by section 4 of the Act of August 26, 1935, 49 Stat. 864.]

[SEC. 642, relating to an investigation of methods of valuing imports for customs purposes, has been executed.]

SEC. 643. APPLICATION OF CUSTOMS REORGANIZATION ACT.

The rights, privileges, powers, and duties vested in or imposed upon the Secretary of the Treasury by this Act shall be subject to the provisions of subdivision (a) of section 3 of the Act entitled "An Act to create a Bureau of Customs and a Bureau of Prohibition in the Department of the Treasury," approved March 3, 1927.

SEC. 644. APPLICATION OF AIR COMMERCE ACT OF 1926.

The authority vested by section 7 of the Air Commerce Act of 1926 in the Secretary of the Treasury, and in the Commissioner of Customs, by regulation to provide for the application to civil air navigation of the laws and regulations relating to the administration of customs, and of the laws and regulations relating to the entry and clearance of vessels, respectively, shall extend to the application in like manner of any of the provisions of this Act or of any regulations promulgated hereunder. [As amended by section 102 of 1946 Reorg. Plan No. 3, 60 Stat. 807.]

SEC. 645. TRAVEL AND SUBSISTENCE.

(a) Transfers in Foreign Countries.-- The expense of transporting the remains of customs officers and employees who die while in or in transit to foreign countries in the discharge of their official duties, to their former homes in this country for interment, and the ordinary and necessary expenses for such interment, at their posts of duty or at home, are hereby authorized to be paid upon the written order of the Secretary of the Treasury. The expenses authorized by this subdivision shall be paid from the appropriation for the collection of the revenue from customs. [As amended by section 2 of the Act of August 2, 1946, 60 Stat. 807.]

[(b) repealed part of an Act of March 4, 1923. See U. S. Code, 1946 ed., title 5, sec. 73b-1.]

(c) Transportation on Foreign Ships.-- Notwithstanding the provisions of section 601 of the Merchant Marine Act, 1928, or of any other law, any allowance, within the limitations prescribed by law, for travel or shipping expenses incurred on a foreign ship by any officer or employee of the Bureau of Customs or the Customs Service, shall be credited if the Secretary of the Treasury certifies to the Comptroller General that transportation on such foreign ship was necessary to protect the revenue.

[SEC. 646, relating to the tenure and retirement of judges of the United States Court of Customs and Patent Appeals, was repealed by section 39 of the Act of June 25, 1948, 62 Stat. 992. For the superseding law, see U. S. Code, 1946 ed., Supp. II, title 28, secs. 213, 371, 372.]

[SEC. 647 repealed part of section 195 of the Judicial Code, as amended. See U. S. Code, 1946 ed., Supp. II, title 28, sec. 1256.]

SEC. 648. UNCERTIFIED CHECKS, UNITED STATES NOTES, AND NATIONAL BANK NOTES RECEIVABLE FOR CUSTOMS DUTIES.

Collectors of customs may receive uncertified checks, United States notes, and circulating notes of national banking associations in payment of duties on imports, during such time and under such rules and regulations as the Secretary of the Treasury shall prescribe; but if a check so received is not paid the person by whom such check has been tendered shall remain liable for the payment of the duties and for all legal penalties and additions to the same extent as if such check had not been tendered.

SEC. 649. CHANGE IN DESIGNATION OF CUSTOMS ATTACHES.

Hereafter customs attaches shall be known as "Treasury attaches".

SEC. 650. APPOINTMENT OF DEPUTY COMMISSIONER OF CUSTOMS.

The Secretary of the Treasury is authorized to appoint, in accordance with the civil service laws, a deputy commissioner in the Bureau of Customs, in addition to the deputy commissioners now authorized by law.

SEC. 651. REPEALS.

(a) Specific Repeals.-- The following Acts and parts of Acts are repealed, subject to the limitations provided in subdivision (c):

(1) The Tariff Act of 1922, except that the repeal of sections 304 and 482 (relating to marking of imported articles and to certified invoices, respectively) shall take effect sixty days after the enactment of this Act;

(2) Section 16 of the Act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade and for other purposes," approved June 26, 1884, as amended (relating to supplies for certain vessels);

(3) The Joint Resolution entitled "Joint Resolution Authorizing certain customs officials to administer oaths," approved April 2, 1928; and

(4) Section 2804 of the Revised Statutes, as amended (relating to limitations on importation packages of cigars).

(b) General Repeal.-- All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.

(c) Rights and Liabilities Under Acts Repealed or Modified.-- The repeal of existing laws or modifications or reenactments thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil or criminal case prior to such repeal, modifications, or reenactments, but all liabilities under such laws shall continue and may

be enforced in the same manner as if such repeal, modifications, or reenactments had not been made. All offenses committed and all penalties, under any statute embraced in, or changed, modified, or repealed by this Act, may be prosecuted and punished in the same manner and with the same effect as if this Act had not been passed. No Acts of limitation now in force, whether applicable to civil causes and proceedings, or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the taking effect of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

(d) Certain Acts Not Affected.-- Nothing in this Act shall be construed to amend or repeal any of the following provisions of law:

(1) Subsections 1, 2, and 3 of paragraph J of Section IV of the Act entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913 (relating to restrictions on importations in foreign vessels or through contiguous countries), as modified by the Act of March 4, 1915, chapter 171;

(2) Subsection 2 of paragraph N of Section IV of such Act of October 3, 1913 (relating to the manufacture of alcohol for denaturization only);

(3) Section 30 of the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June 10, 1890, as amended (providing for an Assistant Attorney General in charge of customs matters);

(4) The Act entitled "An Act relating to the use or disposal of vessels or vehicles forfeited to the United States for violation of the customs laws or the National Prohibition Act, and for other purposes," approved March 3, 1925; nor

(5) The Antidumping Act, 1921.

SEC. 652. SEPARABILITY OF PROVISIONS.

If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

SEC. 653. EFFECTIVE DATE OF ACT.

Except as otherwise provided, this Act shall take effect on the day following the date of its enactment.

SEC. 654. SHORT TITLE.

This Act may be cited as the "Tariff Act of 1930."

Approved, June 17, 1930, at 12.59 p. m.

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| Apatite | 1740 |
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| Gloves and mittens made direct from yarn | 917 |
| Gloves and mittens (including embroidered, etc.) made of fabric | 915 |
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| Skins of dog, goat, or kid | 1519(d) |
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| Returned after having been exported | 1615(b) |
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| Boutonnieres | 1518 |
| Bovine hides, skins, and leather | 1530(a)(b) |
| Apparel | 1519(d) |
| Gloves | 1532(b) |
| India water buffalo, for rawhide articles | 1691 |
| Bowls: | |
| Calender | 1543 |
| Pipe | 1552 |
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| Bows, violin-type | 1541(a) |
| Boxes: | |
| Cigar and cigarette | 1552 |
| Leather | 1531 |
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| Paper, paperboard, papier-mâché | 1413 |
| Covered or lined | 1405 |
| Steel, returned after having been exported | 1615(b) |
| Wood | 412 |
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| Brads | 331 |
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| Sandarac | 1686 |
| Sandstone: | |
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| Sanitary ware: | |
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| Sapphires: | |
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| Sausage casings | 1755 |
| Sausages | 706 |
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| Bell metal | 1620 |
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| Screens: | |
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| Valued at $50 each or less, and parts | 1604 |
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| Carroted | 1520 |
| Dressed, except silver or black fox | 1519(a) |
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| Soy bean oil cake and oil-cake meal | 730 |
| Soy beans | 762 |
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| Spiegeleisen, over 1% carbon | 301 |
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| Spikes, iron or steel | 331 |
| Spinach seed | 764 |
| Spindle banding, cotton or other vegetable fiber | 912 |
| Spinel: | |
| Natural: | |
| Cut but not set | 1528 |
| Rough or uncut | 1668 |
| Synthetic, gem quality: | |
| Cut but not set | 1528 |
| Rough or uncut | 214 |
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| Stamping and embossing materials, mounted | 382(b) |
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| Cassava (tapioca) | 1781 |
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| Except plaster of paris or papier-mâché, for religious organizations | 1774 |
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| Original, including not more than two replicas | 1807 |
| Works of art valued at $2.50 or more | 1547(a)(2) |
| Statues and statuettes: | |
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